



Memorandum

To: Members of the City of Bloomington Common Council
From: Patrick Murphy, Director, Utilities Department
Date: July 16, 2008

For its 2009 Budget Proposal, the City of Bloomington Utilities Department has employed zero-based budgeting techniques to evaluate and define all of its cost centers. For the Utilities Department, this process involved closely examining expenses and revenues with a focus on rising variable costs. Along with this approach to the 2009 Budget, the department has also focused on incorporating the service principles of the strategic plan as highlighted in the mission and vision statement of the City. This plan focused on all departments of the City, providing the highest quality services that will give all residents, especially customers, confidence in their local government's ability to meet high expectations of performance and service.

As has been noted, the department incorporated a zero-based budgeting approach to this year's request. This evaluation revealed a number of trends that have been incorporated into the 2009 Proposal. We believe that by taking this approach we are able to address trends in a fashion that will allow us to focus our resources, meet our goals, and continue to improve Community Commerce and Community Condition through fiscally responsible management of the utility. The trends and actions specific to 2009 and the C they address include:

Community Condition: First, the Department has seen constant increases in fuel and energy costs and expects these increases to continue in the future. Over the years, the Department has strived to make its operations as energy efficient as possible. However, increases in the cost of these items have outpaced our efforts to reduce consumption. As a result, this proposal includes a 10% increase in all fuel and energy related expenses.

Community Commerce: Second, the department has seen a consistent 2.5% annual increase in revenue over the past few years. The actual annual amounts can vary widely due to factors such as rainfall and development resulting in new connections. However, we feel this trend will continue and possibly rise at a faster

rate as our community continues to grow. To maintain conservative estimates, this proposal includes a 2% increase in revenue projections.

Community Condition: Third, we identified the need for additional personnel to make our operations more effective and responsive to the needs of the community. This budget proposal includes an additional employee in two of our departments: Engineering and Meter Services. As our community and our utility grow, the workload of these departments increases. These new positions will allow for a more even distribution of duties allowing each and every employee to function in a more efficient and effective manner.

Introduction to the 2009 Budget Proposal

For its 2009 Budget Proposal, The City of Bloomington Utilities Department has employed zero based budgeting techniques to evaluate and define all of its cost centers. For the Utilities Department, this process involved closely examining all of the department's expenses and revenues with a focus on rising variable costs. This evaluation revealed a number of trends that have been incorporated into the 2009 Proposal.

First, the Department has seen constant increases in fuel and energy costs and expects these increases to continue into the coming years. Over the years, the Department has strived to make its operations as energy efficient as possible. However, increases in the cost of these items have outpaced our efforts to reduce consumption. As a result, this proposal includes a 10% increase in all fuel and energy related expenses.

Second, the department has seen a consistent 2.5% annual increase in revenue over the past few years. The actual annual amounts can vary widely due to factors such as rainfall and development resulting in new connections. However, we feel that this trend will continue and possibly even rise at a faster rate as our community continues to grow. To maintain conservative estimates, this proposal includes a 2% increase in revenue projections.

Third, we identified the need for additional personnel that will make our operation more effective and responsive to the needs of the community. This budget proposal includes an additional employee in two of our departments: Engineering and Meter Services. As our community and our utility grow, the workload of these departments increases. These new employees will allow for a more even distribution of duties allowing each and every employee to function in a more efficient and effective manor.

Fourth, based on recommendations from the City's Fleet Maintenance Department, this budget proposal includes funds for the replacement of some aging equipment including: a Vactor combination sewer cleaner and two service trucks. These vehicles are essential to our operation and have aged beyond the point of cost effective repairs. We have explored other options such as renting or leasing this equipment and have found this investment to be in the best long-term interest of the department and its rate payers.

Finally, we identified a number of expenses that were more appropriately allocated to other cost centers. For instance, training expenses allocated to the director's budget have been moved to the plants and Transmission & Distributions as these departments rely more on outside training as opposed to the courses offered by the City's Employee Services Department.

Combined Budget

The Operations & Maintenance portion of this proposal combines Water, Wastewater, and Stormwater expenses to simplify the format and make changes more transparent. Detailed listings for each utility have been included at the end of the proposal.

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A GUIDE TO LINE ITEMS

Salaries & Wages – Employees

This line includes the salaries and wages for all departmental employees. It combines all types of employees (full-time, part-time) and all types of pay (regular-time, over-time, holiday-pay).

Salaries & Wages – Officers & Directors

This line includes the salaries and wages for the Utilities Service Board, Director, and Deputy Director. In the past, this expense has been distributed across all departments. As a result of the 2005 budget reorganization, this line will only appear in the director (11) and the Utility Service Board's (12) budget.

FICA

This line represents the federal payroll tax which includes Social Security and Medicare. It is equal to 7.65 percent of the total salaries and wages. In the past, this line has been distributed proportionally to each department. In accordance with the Indiana Utility Regulatory Commission's (IURC) accounting guidelines, the full amount is now represented under the Utility Service Board's (12) budget.

Pensions & Benefits

This line represents PERF benefits, health insurance, and life insurance. The PERF portion is equal to 10.25 percent of the total salaries and wages. The amounts for health and life insurance have been supplied by the City of Bloomington Controller and are subject to change. In the past, this line has been distributed proportionally to each department. In accordance with the IURC's accounting guidelines, the full amount is now represented under the Utility Service Board's (12) budget.

Chemicals

Most departments do not incur expenses for chemicals. For those that do (41, 42, 51, & 61), this line includes chemicals such as:

Anhydrous Ammonia
Chlorine
Lime
Alum

Fluoride
Polymer
Potassium Permanganate
Polyaluminum Chloride

Materials & Supplies

This line is very broadly defined. It includes any expendable items such as paper, light bulbs, gloves, etc. It also includes repairs and maintenance of structures and treatment equipment. Purchased items that are not considered capital outlays are included here. This line item also includes materials and supplies for:

Lines	Engineering & Survey Equipment
Services	Pumping Equipment
Meters	Treatment Equipment
Hydrants	Records & Collection Statements
Meter Reading	Office Supply Expenses
Structural Improvements	General Plant Maintenance

Furniture & Fixtures

Computer equipment, office furniture & equipment, and the cost of maintaining these items appear in this line.

Liability Insurance

This line represents the liability insurance that CBU is required to carry. This amount is supplied by the City of Bloomington Controller and is subject to change.

Purchased Water

This line only appears under the Monroe Treatment Plant. It is the cost of water purchased from the Army Corps of Engineers.

Purchased Power

This line is CBU's electricity bills. It is included only for departments where large amounts of power are utilized such as the Monroe, Dillman, & Blucher Poole Treatment Plants and the Booster & Lift stations. The CBU's General Ledger divides these expenses between pumping, treatment, and general power expenses.

Utilities General

This line includes all utility bills other than electricity, such as telephone, pager, and internet service bills.

Contracted Labor

This line includes cost for temporary employees. Due to changes in the City of Bloomington's policies concerning temporary employees, CBU no longer employs any temporary employees.

Sludge Removal

This line includes the cost of removing sludge at the wastewater treatment facilities. It should be noted that some portion of the total sludge removal expenses is distributed throughout Salaries & Wages and Materials & Supplies.

Training

This line consists of expenses attributed to continuing education and travel.

Contracted Services

This item includes professional services procured by CBU.

In Lieu of Taxes

This line is part of the interdepartmental agreement. It is CBU's contribution to the Civil City in lieu of property tax revenue. The amount is based on CBU's total fixed assets within the City limits. This expenditure is charged to the Utility Service Board's (12) budget.

Interdepartmental Expenditures

This line accounts for funding agreements made between CBU and the Civil City. This payment is designed to reimburse the Civil City for the services it provides to CBU. It includes services such as Information Technology (ITS), legal, risk management, the Office of the Controller, police, and fire protection. This expenditure is charged to the Utility Service Board's (12) budget.

Bond Issuance Cost

This line item represents the cost of issuing bonds and is found in the director's budget.

Transportation

This line is the Fleet Maintenance bill that is paid to the Civil City each year. It is comprised of vehicle repair and fuel costs. It is divided among the various departments according to the number and value of the vehicles assigned to each department.

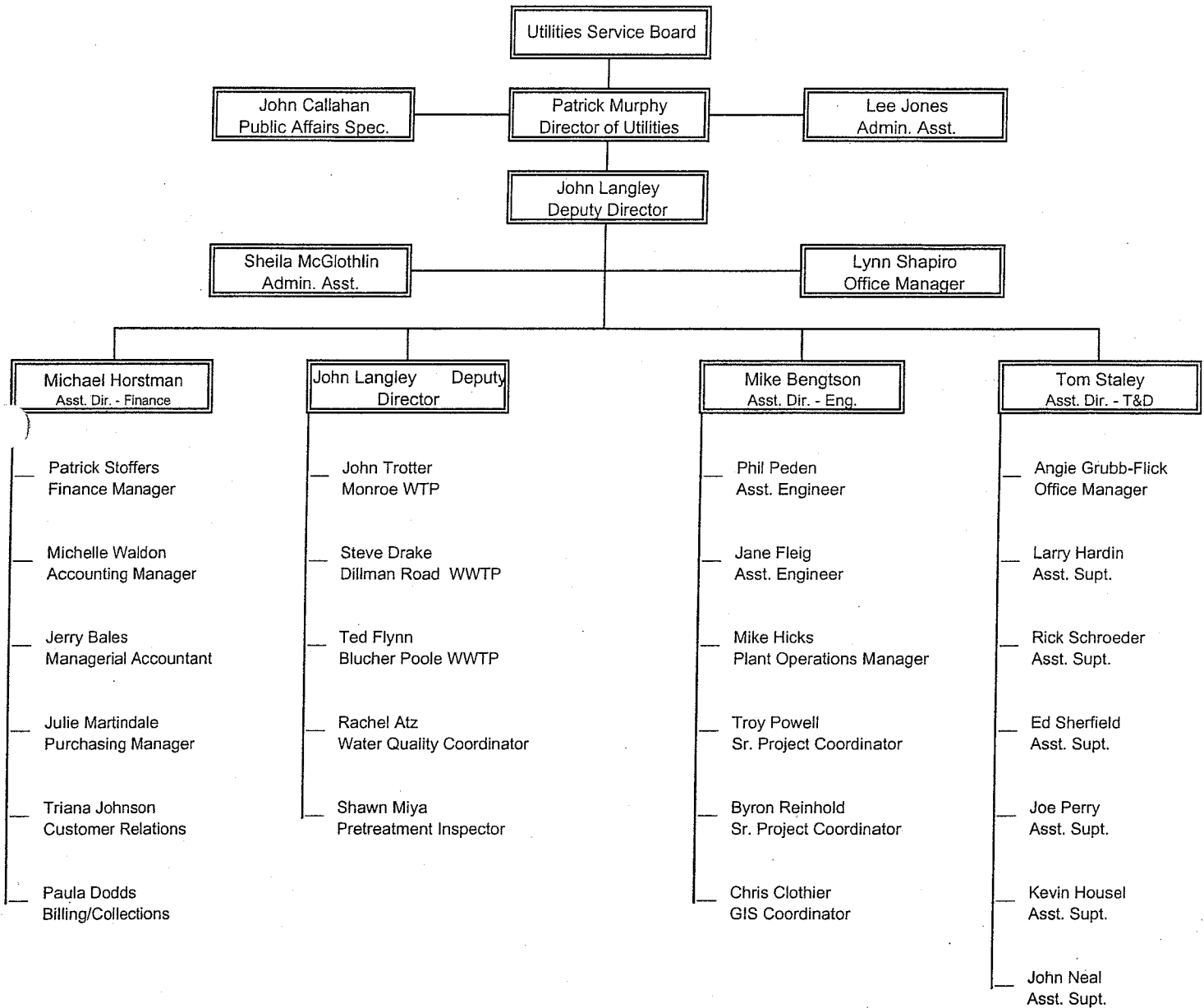
Miscellaneous Expenses

This line includes a wide variety of expenses. It is mostly comprised of shipping, mandated expenses for drug testing, and obsolete inventory costs. For 2006, it also includes rental payments for office space at the North Showers building.

Equipment

This line includes all equipment purchases to be paid from operating funds that meet the criteria for capitalization. All equipment purchases that exceed \$10,000 will be capitalized.

City of Bloomington Utilities Department Organization Chart 2008



Utilities Department: Program Narrative and Accomplishments

Program / Service

Utility Service Board

Program Description: The USB has broad oversight of CUD policies and activities and is governed by nine members, four appointed by the Mayor, three appointed by the Common Council and two serving in an ex-officio capacity representing the interests of the Council and the Mayor.

Administration

Program Description: CUD Administration oversees the day to day operation of all CUD departments. The Director develops policy with the Utilities Service Board and the Mayor and is directly responsible for implementing that policy.

Accounting

Program Description: The Accounting Dept. has five primary responsibilities including income tracking, operation and maintenance, accounting, debt management, and capital financing. Accounting is responsible for the processing of all daily financial transactions of the Water, Wastewater and Stormwater Utilities, including the daily deposits and reconciliation of revenues; processing, paying and reporting CUD payroll; and processing and paying for CUD expenditures.

Purchasing

Program Description: Purchasing and Materials Management provides all CUD departments with overall procurement services. This includes purchasing, inventory and facilities management, warehousing, records retention, mobile devices, fleet inventory, courier services, master key management, surplus, and equipment accountability. Purchasing strives to purchase the best quality of goods and services at the lowest price to meet CUD goals.

Utilities Department: Program Narrative and Accomplishments

Program / Service

Customer Relations

Program Description: The Customer Relations Dept. seeks to provide the best possible service to CUD customers. This includes assisting customers with starting and stopping water and wastewater service, making sure that paperwork is completed correctly, assisting customers on the phone and in person with billing questions or concerns, selling septage tickets to waste haulers for dumping at Dillman WWTP, assisting customers with paperwork for new service, and working closely with the engineering, T&D and meter services regarding new services.

Billings and Collections

Program Description: Processes and manages all collections (collection of outstanding debt) due to CUD; establishing customer payment plans; billing, address changes and online payments through Aqua-Pay; and the processing of adjustments, lien letters and NSF items. These tasks are completed through data entry and the maintenance of electronic and paper files.

Engineering

Program Description: The Engineering Dept. is responsible for engineering oversight for design construction and maintenance of all water, wastewater, and storm sewer pipelines that are owned, or will be owned, by CUD. Other functions include maintaining informational databases for CUD pipelines; computer mapping of all CUD pipelines; calculating appropriate service pipe sizes to be installed; issuing permission for service connections to CUD wastewater and water mains; keeping records on and securing needed easement rights and property ownership for all CUD projects; providing long-range planning vision and involvement in the budget process to ensure infrastructure improvements can be made; and interacting with and providing information to the general public, engineers, architects, designers, other City departments and governmental agencies.

Utilities Department: Program Narrative and Accomplishments

Program / Service

Blucher Poole WWTP

Program Description: Blucher Poole wastewater treatment plant is responsible for treating wastewater generated in the northern part of the Bloomington collection system. Employees strive to maintain levels of discharges lower than those required by the state and produce a safe byproduct of operations for disposal (sludge). Blucher Poole employees work within CUD budget guidelines to maintain an above average level of performance.

Dillman Road WWTP

Program Description: Dillman Road is Bloomington's largest wastewater treatment plant, processing an average of 9.5 million gallons per day. Both wastewater plants are monitored by the State of Indiana for compliance with their respective NPDES permits.

Laboratory

Program Description: The Dillman Road Laboratory is a key component of the department's environmental compliance program. The laboratory either conducts or arranges testing for all water and wastewater programs. The Laboratory Director works closely with the Utilities Director and Deputy Director to resolve regulatory and environmental policy issues.

Monroe

Program Description: The Monroe Water Plant is the primary source of drinking water for Monroe County. Ten rural water corporations rely on CUD for water. Monroe employees conduct laboratory analyses, operate and maintain the system to ensure reliable delivery of high quality water.

Utilities Department: Program Narrative and Accomplishments

Program / Service

T & D

Program Description: The Transmission and Distribution Dept. is responsible for maintenance and installation of water and wastewater lines throughout the service area. T&D also installs and reads meters, initiates and terminates water service to customers and troubleshoots customer complaints. T&D manages the department's communications operators who respond to customer telephone calls. Typical activities in the Communications Dept. include scheduling after hours emergency work and responding to calls for services from other city departments (Street, Public Works, Animal Shelter) and the American Red Cross.

Includes:	71: Transmission & Distribution	75: Meters
	72: Booster stations	95: Communications
	73: Lift stations	

Stormwater

Program Description: The Stormwater system is comprised of about 70 miles of roadside ditches, open channels and natural streams, 100 miles of small diameter collection pipes with inlets and 25 miles of large diameter culverts and tunnels.

TOTAL BUDGET OVERVIEW	2007 Budget	2007 Actual	2008 Budget	2009 Budget	\$ Change	% Change
CASH ON HAND - BEGINNING						
60 Day Reserve for O&M	N/A	2,687,482	2,513,711	2,680,098	166,387	N/A
Available Fund Balance	N/A	4,320,299	321,789	155,402	(166,387)	N/A
TOTAL - CASH ON HAND	-	7,007,782	2,835,500	2,835,500	-	
TOTAL REVENUE						
Water	11,115,000	11,001,386	11,115,000	11,337,300	222,300	2.00%
Wastewater	14,225,000	13,465,732	14,225,000	14,509,500	284,500	2.00%
Stormwater	1,447,000	1,655,102	1,447,000	1,475,940	28,940	2.00%
TOTAL - REVENUE	26,787,000	26,122,219	26,787,000	27,322,740	535,740	2.00%
TOTAL EXPENSES						
Operation & Maintenance						
Water	5,658,389	6,691,763	6,010,593	6,173,123	162,530	2.70%
Wastewater	8,468,189	8,877,487	8,536,192	9,315,860	779,669	9.13%
Stormwater	614,829	555,643	535,484	591,607	56,123	10.48%
Total - Operation & Maintenance	14,741,407	16,124,893	15,082,269	16,080,590	998,321	6.62%
Debt Service						
Water	2,882,859	2,882,859	2,890,562	2,926,987	36,425	1.26%
Wastewater	4,967,545	4,967,535	4,960,733	4,947,462	(13,271)	(0.27%)
Stormwater	245,956	245,956	246,395	244,370	(2,025)	(0.82%)
Total - Debt Requirements	8,096,359	8,096,350	8,097,690	8,118,819	21,129	0.26%
Extensions & Replacements						
Water	3,945,246	1,076,876	2,213,845	2,237,191	23,346	1.05%
Wastewater	1,329,698	770,722	911,981	443,070	(468,911)	(51.42%)
Stormwater	798,315	587,686	481,215	443,070	(38,145)	(7.93%)
Total - Extensions & Replacements	6,073,258	2,435,285	3,607,041	3,123,331	(483,710)	(13.41%)
TOTAL - EXPENSES	28,911,024	26,656,527	26,787,000	27,322,740	535,740	2.00%
CASH ON HAND - ENDING						
60 Day Reserve for O&M	N/A	2,687,482	2,513,711	2,680,098	166,387	N/A
Available Fund Balance	N/A	148,018	321,789	155,402	(166,387)	N/A
SUBTOTAL - ENDING FUND BALANCE	-	2,835,500	2,835,500	2,835,500	-	
Restricted for Ongoing Capital Projects	-	3,637,973	-	-	-	
TOTAL - CASH ON HAND	-	6,473,473	2,835,500	2,835,500	-	
TOTAL - NET GAIN (LOSS):	N/A	(534,308)	-	-	N/A	N/A

Notes about the Total Budget Overview

60 Day Reserve for O&M

CUD's Bond Covenants require the department to maintain cash reserves equal to 60 days of operating expenses. This line is calculated by dividing the total Operations & Maintenance budget by six.

Extensions & Replacements

2007 Extensions & Replacements figures include amounts carried over from previous years.

Restricted for Ongoing Capital Projects

This line represents projects that were budgeted in previous years and have not yet been completed. It is equal to the difference between the 2007 budgeted amount and the 2007 actual amount minus any budget overruns. A list of these projects is available upon request.

REVENUE PROJECTION	2007 Budget	2007 Actual	2008 Budget	2009 Budget	\$ Change	% Change
WATER REVENUE						
Metered Sales To Customers	9,990,000	9,225,303	9,565,000	9,787,300	222,300	2.32%
Fire Protection	700,000	812,330	800,000	800,000	-	
Interest Income	40,000	332,822	300,000	300,000	-	
Connection Fees	150,000	184,450	150,000	150,000	-	
Penalties	40,000	100,031	100,000	100,000	-	
T and D Billings	165,000	171,213	150,000	150,000	-	
Other Income	30,000	175,236	50,000	50,000	-	
TOTAL - WATER REVENUE	11,115,000	11,001,386	11,115,000	11,337,300	222,300	2.00%
WASTEWATER REVENUE						
Metered Sales To Customers	13,550,000	12,177,157	12,860,000	13,144,500	284,500	2.21%
Interest Income	60,000	357,740	500,000	500,000	-	
Connection Fees	350,000	538,186	500,000	500,000	-	
Penalties	100,000	93,401	120,000	120,000	-	
T and D Billings	20,000	8,177	50,000	50,000	-	
Dumping Revenue	100,000	139,217	150,000	150,000	-	
Other Income	45,000	151,855	45,000	45,000	-	
TOTAL - WASTEWATER REVENUE	14,225,000	13,465,732	14,225,000	14,509,500	284,500	2.00%
STORMWATER						
Stormwater Fees	1,432,000	1,393,636	1,377,000	1,405,940	28,940	2.10%
Interest Income	15,000	261,465	70,000	70,000	-	
TOTAL - STORMWATER REVENUE	1,447,000	1,655,102	1,447,000	1,475,940	28,940	2.00%
TOTAL - REVENUE:	26,787,000	26,122,219	26,787,000	27,322,740	535,740	2.00%

Notes about the Revenue Projections

Total Revenue

2008 Revenue projections show a 2% increase in customer revenue based on recent trends. Although past years have been overestimated, the department has seen a 2.5% average annual increase in revenue over the last 5 years due to growth and lack of rainfall during summer months. The department believes this trend will continue into 2009 and beyond.

O&M BUDGET SUMMARY		2007 Budget	2007 Actual	2008 Budget	2009 Request	\$ Change	% Change
1 PERSONNEL SERVICES			FTE:	162.250	165.250		
Salaries & Wages							
Salaries & Wages - Employee		6,365,800	6,362,533	6,623,500	6,821,700	198,200	2.99%
Salaries & Wages - Officers & Directo		183,400	187,596	189,000	195,200	6,200	3.28%
Employee Benefits							
FICA		501,014	468,369	521,156	536,793	15,637	3.00%
Pensions & Benefits		1,439,893	1,724,833	1,517,313	1,714,197	196,885	12.98%
TOTAL - CATEGORY 1:		8,490,107	8,743,331	8,850,969	9,267,890	416,921	4.71%
2 SUPPLIES							
Chemicals		435,000	614,818	656,000	621,000	-35,000	(5.34%)
Materials & Supplies		1,191,400	1,783,078	1,286,200	1,560,800	274,600	21.35%
Furniture & Fixtures		52,600	190,981	55,500	55,500		
TOTAL - CATEGORY 2:		1,679,000	2,588,877	1,997,700	2,237,300	239,600	11.99%
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance		398,000	379,166	417,900	438,900	21,000	5.03%
Utility Services							
Purchased Water		182,000	203,097	175,000	210,000	35,000	20.00%
Purchased Power		1,247,900	1,704,080	1,469,200	1,623,900	154,700	10.53%
Utilities General		157,100	260,151	190,500	204,700	14,200	7.45%
Other Services & Charges							
Contracted Labor							
Sludge Removal		350,000	19,297	25,000	25,000		
Training		34,100	40,590	46,000	51,000	5,000	10.87%
Contract Services		512,300	419,875	295,900	280,900	-15,000	(5.07%)
In Lieu of Taxes		365,000	407,099	383,250	402,500	19,250	5.02%
Interdepartmental Expenditures		735,000	725,688	771,750	810,400	38,650	5.01%
Transportation		388,600	484,604	389,600	443,600	54,000	13.86%
Miscellaneous Expenses		52,800	149,037	69,500	84,500	15,000	21.58%
TOTAL - CATEGORY 3:		4,422,800	4,792,685	4,233,600	4,575,400	341,800	8.07%
4 CAPITAL OUTLAYS							
Equipment		149,500					
TOTAL - CATEGORY 4:		149,500					
TOTAL - ALL CATEGORIES:		14,741,407	16,124,893	15,082,269	16,080,590	998,321	6.62%

O&M BUDGET BY DEPARTMENT														
	11	12	21	22	23	24	31	41	42	51	61	71	81	Total
1 PERSONNEL SERVICES														
Salaries & Wages														
Salaries & Wages - Employee	288,600		441,700	237,500	162,500	142,200	844,300	630,000	846,500	166,200	572,500	2,150,200	339,500	6,821,700
Salaries & Wages - Officers & Directors	165,200	30,000												
Employee Benefits														195,200
FICA		510,821												
Pensions & Benefits		1,668,062											25,972	536,793
TOTAL - CATEGORY 1:	453,800	2,208,883	441,700	237,500	162,500	142,200	844,300	630,000	846,500	166,200	572,500	2,150,200	411,607	9,267,890
2 SUPPLIES														
Chemicals								31,000	140,000	10,000	440,000			621,000
Materials & Supplies	7,000	25,000	2,000	2,000	4,800	100,000	20,000	130,000	180,000	40,000	70,000	850,000	130,000	1,560,800
Furniture & Fixtures	4,000	6,000	3,700	500	4,800	10,900	15,000	600	1,000		1,000	4,000	4,000	55,500
TOTAL - CATEGORY 2:	11,000	31,000	5,700	2,500	9,600	110,900	35,000	161,600	321,000	50,000	511,000	854,000	134,000	2,237,300
3 OTHER SERVICES & CHARGES														
Insurance														
Liability Insurance		408,000												
Utility Services													30,900	438,900
Purchased Water											210,000			210,000
Purchased Power	2,500	30,000						174,700	451,000		643,500	322,200		1,623,900
Utilities General	2,700	45,000		500	500		5,000	80,000	31,000		30,000	10,000		204,700
Other Services & Charges														
Contracted Labor														
Sludge Removal														
Training			1,000					5,000	20,000					25,000
Contract Services	52,400		39,000				5,000	15,000	15,000		10,000	5,000		51,000
In Lieu of Taxes		402,500					144,000	13,000	30,000	2,500				280,900
Interdepartmental Expenditures		810,400												402,500
Transportation	13,200	1,100		2,900			20,900	27,500	61,600		18,700	282,700	15,000	810,400
Miscellaneous Expenses	20,000	20,000	1,500	100	500	30,000	2,900	1,000	1,500	200	2,500	4,200	100	443,600
TOTAL - CATEGORY 3:	90,800	1,717,000	41,500	3,500	1,000	30,000	177,800	316,200	610,100	2,700	914,700	624,100	46,000	4,575,400
4 CAPITAL OUTLAYS														
Equipment														
TOTAL - CATEGORY 4:														
TOTAL - ALL CATEGORIES:	555,600	3,956,883	488,900	243,500	173,100	283,100	1,057,100	1,107,800	1,777,600	218,900	1,998,200	3,628,300	591,607	16,080,590

Guide To Accounting Codes

Director	11	Blucher Poole WWTP	41
General (USB)	12	Dillman Road WWTP	42
Accounting	21	Laboratory	51
Purchasing	22	Monroe WTP	61
Customer Relations	23	Transmission & Distribution	71
Billings & Collections	24	Stormwater	81
Engineering	31		

Department: DIRECTOR	2007	2007	2008	2009	\$	%
Fund: ALL UTILITIES	Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES		FTE:	8.000	8.000		
Salaries & Wages						
Salaries & Wages - Employee	258,600	263,733	289,500	288,600	-900	(0.31%)
Salaries & Wages - Officers & Director	152,600	157,839	159,000	165,200	6,200	3.90%
Employee Benefits						
FICA						
Pensions & Benefits						
TOTAL - CATEGORY 1:	411,200	421,572	448,500	453,800	5,300	1.18%
2 SUPPLIES						
Chemicals						
Materials & Supplies	8,000	5,663	7,000	7,000		
Furniture & Fixtures	5,000	9,767	4,000	4,000		
TOTAL - CATEGORY 2:	13,000	15,430	11,000	11,000		
3 OTHER SERVICES & CHARGES						
Insurance						
Liability Insurance						
Utility Services						
Purchased Water						
Purchased Power	5,700	1,043	2,500	2,500		
Utilities General	1,100	3,030	2,000	2,700	700	
Other Services & Charges						
Contracted Labor						
Sludge Removal						
Training	10,000	10,017	10,000		-10,000	(100.00%)
Contract Services	194,000	57,086	52,400	52,400		
In Lieu of Taxes						
Interdepartmental Expenditures						
Transportation	12,000	14,286	12,000	13,200	1,200	10.00%
Miscellaneous Expenses	20,000	25,181	20,000	20,000		
TOTAL - CATEGORY 3:	242,800	110,642	98,900	90,800	-8,100	(8.19%)
4 CAPITAL OUTLAYS						
Equipment						
TOTAL - CATEGORY 4:						
TOTAL - ALL CATEGORIES:	667,000	547,644	558,400	555,600	-2,800	(0.50%)

Notes about the 2009 Budget Request

Now includes the following departments:
63 Lake Griffy

Contract Services
Includes the following contracts

Vendor	Amount	Description
Baker & Daniels LLP	10,000	Legal Counsel
Bingham McHale LLP	10,000	Legal Counsel
Crowe Chizek and Company LLC	10,000	Financial Consulting
Indiana University	2,400	Two Service Corp intern
Mallor Clendening Grodner & Bohrer L	20,000	Legal Counsel ***
Total	52,400	

*** Related to PCB litigation and Agreed Order implementation

Department: GENERAL (USB)	2007	2007	2008	2009	\$	%
Fund: ALL UTILITIES	Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES		FTE:	.000	.000		
Salaries & Wages						
Salaries & Wages - Employee						
Salaries & Wages - Officers & Directors	30,800	29,757	30,000	30,000		
Employee Benefits						
FICA	479,846	468,369	495,452	510,821	15,369	3.10%
Pensions & Benefits	1,409,531	1,671,821	1,480,033	1,668,062	188,030	12.70%
TOTAL - CATEGORY 1:	1,920,178	2,169,947	2,005,485	2,208,883	203,398	10.14%
2 SUPPLIES						
Chemicals						
Materials & Supplies	25,000	69,378	25,000	25,000		
Furniture & Fixtures	6,000	82,523	6,000	6,000		
TOTAL - CATEGORY 2:	31,000	151,902	31,000	31,000		
3 OTHER SERVICES & CHARGES						
Insurance						
Liability Insurance	370,000	345,356	388,500	408,000	19,500	5.02%
Utility Services						
Purchased Water						
Purchased Power	20,000	35,775	20,000	30,000	10,000	50.00%
Utilities General	41,500	67,152	41,500	45,000	3,500	8.43%
Other Services & Charges						
Contracted Labor						
Sludge Removal						
Training						
Contract Services	124,800	142,144				
In Lieu of Taxes	365,000	407,099	383,250	402,500	19,250	5.02%
Interdepartmental Expenditures	735,000	725,688	771,750	810,400	38,650	5.01%
Transportation	1,000	1,988	1,000	1,100	100	10.00%
Miscellaneous Expenses	12,000	43,028	20,000	20,000		
TOTAL - CATEGORY 3:	1,669,300	1,768,230	1,626,000	1,717,000	91,000	5.60%
4 CAPITAL OUTLAYS						
Equipment						
TOTAL - CATEGORY 4:						
TOTAL - ALL CATEGORIES:	3,620,478	4,090,079	3,662,485	3,956,883	294,398	8.04%

Notes about the 2009 Budget Request

Pensions & Benefits

PERF contributions have increased by 0.25% of gross payroll

Liability Insurance

Increased 5% over 2008

In Lieu of Taxes

Increased 5% over 2008

Interdepartmental Expenditures

Increased 5% over 2008

Miscellaneous Expenses

Includes \$20,000 for the CAP Assistance Program

Department: ACCOUNTING Fund: ALL UTILITIES		2007 Budget	2007 Actual	2008 Budget	2009 Request	\$ Change	% Change
1 PERSONNEL SERVICES	FTE:			9.000	9.000		
Salaries & Wages							
Salaries & Wages - Employee		414,100	429,460	431,500	441,700	10,200	2.36%
Salaries & Wages - Officers & Directors							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:		414,100	429,460	431,500	441,700	10,200	2.36%
2 SUPPLIES							
Chemicals							
Materials & Supplies		1,600	3,213	2,000	2,000		
Furniture & Fixtures		3,000	6,059	3,700	3,700		
TOTAL - CATEGORY 2:		4,600	9,272	5,700	5,700		
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power							
Utilities General							
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training		3,000	309	1,000	1,000		
Contract Services		23,000	50,406	23,000	39,000	16,000	69.57%
In Lieu of Taxes							
Interdepartmental Expenditures							
Transportation							
Miscellaneous Expenses		100	1,900	1,500	1,500		
TOTAL - CATEGORY 3:		26,100	52,615	25,500	41,500	16,000	62.75%
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		444,800	491,347	462,700	488,900	26,200	5.66%

Notes about the 2009 Budget Request

Contract Services

Includes the following contracts

Vendor	Amount	Description
State of Indiana	23,000	Audit Expenses
TSC	16,000	Software Maintenance
Total	39,000	

Department: PURCHASING Fund: ALL UTILITIES		2007 Budget	2007 Actual	2008 Budget	2009 Request	\$ Change	% Change
1 PERSONNEL SERVICES			FTE:	6.000	6.000		
Salaries & Wages							
Salaries & Wages - Employee		222,800	212,162	228,500	237,500	9,000	3.94%
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:		222,800	212,162	228,500	237,500	9,000	3.94%
2 SUPPLIES							
Chemicals							
Materials & Supplies		2,000	4,596	2,000	2,000		
Furniture & Fixtures		500	3,377	500	500		
TOTAL - CATEGORY 2:		2,500	7,973	2,500	2,500		
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power							
Utilities General			439		500	500	
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training		100					
Contract Services							
In Lieu of Taxes							
Interdepartmental Expenditures							
Transportation		2,600	5,378	2,600	2,900	300	11.54%
Miscellaneous Expenses		100	163	100	100		
TOTAL - CATEGORY 3:		2,800	5,980	2,700	3,500	800	29.63%
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		228,100	226,115	233,700	243,500	9,800	4.19%

Department: CUSTOMER RELATIONS		2007	2007	2008	2009	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	4.000	5.000		
Salaries & Wages							
Salaries & Wages - Employee		139,000	125,221	155,000	162,500	7,500	4.84%
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:		139,000	125,221	155,000	162,500	7,500	4.84%
2 SUPPLIES							
Chemicals							
Materials & Supplies		14,000	4,057	4,800	4,800		
Furniture & Fixtures		10,000	3,827	4,800	4,800		
TOTAL - CATEGORY 2:		24,000	7,884	9,600	9,600		
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power							
Utilities General			280		500	500	
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training							
Contract Services							
In Lieu of Taxes							
Interdepartmental Expenditures							
Transportation							
Miscellaneous Expenses		100	693	500	500		
TOTAL - CATEGORY 3:		100	974	500	1,000	500	
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		163,100	134,078	165,100	173,100	8,000	4.85%

Department: BILLINGS & COLLECTION		2007	2007	2008	2009	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES	FTE:			4.000	4.000		
Salaries & Wages							
Salaries & Wages - Employee		134,700	132,103	137,500	142,200	4,700	3.42%
Salaries & Wages - Officers & Directors							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:		134,700	132,103	137,500	142,200	4,700	3.42%
2 SUPPLIES							
Chemicals							
Materials & Supplies		110,000	129,921	100,000	100,000		
Furniture & Fixtures		500	11,069	10,900	10,900		
TOTAL - CATEGORY 2:		110,500	140,990	110,900	110,900		
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power							
Utilities General							
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training							
Contract Services		39,000		31,000		-31,000	(100.00%)
In Lieu of Taxes							
Interdepartmental Expenditures							
Transportation							
Miscellaneous Expenses		14,400	29,006	15,000	30,000	15,000	
TOTAL - CATEGORY 3:		53,400	29,006	46,000	30,000	-16,000	(34.78%)
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		298,600	302,098	294,400	283,100	-11,300	(3.84%)

Department: ENGINEERING Fund: ALL UTILITIES		2007 Budget	2007 Actual	2008 Budget	2009 Request	\$ Change	% Change
1 PERSONNEL SERVICES							
	FTE:			16.250	17.250		
Salaries & Wages							
Salaries & Wages - Employee		775,200	751,857	776,000	844,300	68,300	8.80%
Salaries & Wages - Officers & Directors							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:		775,200	751,857	776,000	844,300	68,300	8.80%
2 SUPPLIES							
Chemicals							
Materials & Supplies		26,000	17,656	20,000	20,000		
Furniture & Fixtures		15,000	19,151	15,000	15,000		
TOTAL - CATEGORY 2:		41,000	36,807	35,000	35,000		
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power							
Utilities General		1,700	6,212	5,000	5,000		
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training		9,000	7,414	5,000	5,000		
Contract Services		105,000	109,630	144,000	144,000		
In Lieu of Taxes							
Interdepartmental Expenditures							
Transportation		19,000	23,985	19,000	20,900	1,900	10.00%
Miscellaneous Expenses		200	28,329	2,900	2,900		
TOTAL - CATEGORY 3:		134,900	175,569	175,900	177,800	1,900	1.08%
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		951,100	964,233	986,900	1,057,100	70,200	7.11%

Notes about the 2009 Budget Request

Contract Services

Includes the following contracts

Vendor	Amount	Description
ADS Environmental Services Inc.	124,000	Flow meter tracking
Black & Veatch	10,000	Engineering services
Beam Longest and Neff	10,000	Engineering services
Total	144,000	

Department: BLUCHER POOLE WWTP Fund: ALL UTILITIES		2007 Budget	2007 Actual	2008 Budget	2009 Request	\$ Change	% Change
1 PERSONNEL SERVICES	FTE:			14,000	14,000		
Salaries & Wages							
Salaries & Wages - Employee		581,400	529,969	606,500	630,000	23,500	3.87%
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:		581,400	529,969	606,500	630,000	23,500	3.87%
2 SUPPLIES							
Chemicals		20,000	29,723	31,000	31,000		
Materials & Supplies		85,000	129,794	150,000	130,000	-20,000	(13.33%)
Furniture & Fixtures		600	3,126	600	600		
TOTAL - CATEGORY 2:		105,600	162,643	181,600	161,600	-20,000	(11.01%)
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power		126,000	220,017	158,800	174,700	15,900	10.01%
Utilities General		51,900	105,643	71,000	80,000	9,000	12.68%
Other Services & Charges							
Contracted Labor							
Sludge Removal		150,000	4,386	5,000	5,000		
Training		3,000	792	15,000	15,000		
Contract Services		6,500	12,135	13,000	13,000		
In Lieu of Taxes							
Interdepartmental Expenditures							
Transportation		25,000	29,587	25,000	27,500	2,500	10.00%
Miscellaneous Expenses		400	1,329	1,000	1,000		
TOTAL - CATEGORY 3:		362,800	373,889	288,800	316,200	27,400	9.49%
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		1,049,800	1,066,502	1,076,900	1,107,800	30,900	2.87%

Notes about the 2009 Budget Request

Training

Includes half of the LMC Training Budget

Contract Services

Includes the following contracts

Vendor	Amount	Description
Commonwealth Inc.	8,000	Effluent testing
Environmental Laboratories Inc.	5,000	Effluent testing
Total	13,000	

Department: DILLMAN ROAD WWTP		2007	2007	2008	2009	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	18.000	18.000		
Salaries & Wages							
Salaries & Wages - Employee		824,300	825,065	818,000	846,500	28,500	3.48%
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:		824,300	825,065	818,000	846,500	28,500	3.48%
2 SUPPLIES							
Chemicals		70,000	137,967	140,000	140,000		
Materials & Supplies		175,000	178,127	190,000	180,000	-10,000	(5.26%)
Furniture & Fixtures		1,000	3,540	1,000	1,000		
TOTAL - CATEGORY 2:		246,000	319,634	331,000	321,000	-10,000	(3.02%)
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power		362,000	456,524	410,000	451,000	41,000	10.00%
Utilities General		31,000	36,312	31,000	31,000		
Other Services & Charges							
Contracted Labor							
Sludge Removal		200,000	14,911	20,000	20,000		
Training		3,000	3,994	5,000	15,000	10,000	200.00%
Contract Services		5,000	23,602	30,000	30,000		
In Lieu of Taxes							
Interdepartmental Expenditures							
Transportation		56,000	69,512	56,000	61,600	5,600	10.00%
Miscellaneous Expenses		500	5,572	1,500	1,500		
TOTAL - CATEGORY 3:		657,500	610,427	553,500	610,100	56,600	10.23%
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		1,727,800	1,755,126	1,702,500	1,777,600	75,100	4.41%

Notes about the 2009 Budget Request

Training

Includes half of the LMC Training Budget

Contract Services

Includes the following contracts

Vendor	Amount	Description
Commonwealth Inc.	12,000	Effluent testing
Environmental Laboratories Inc.	18,000	Effluent testing
Total	30,000	

Department: LABORATORY Fund: ALL UTILITIES		2007 Budget	2007 Actual	2008 Budget	2009 Request	\$ Change	% Change
1 PERSONNEL SERVICES			FTE:	3.500	3.500		
Salaries & Wages							
Salaries & Wages - Employee		161,300	153,486	167,000	166,200	-800	(0.48%)
Salaries & Wages - Officers & Directo							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:		161,300	153,486	167,000	166,200	-800	(0.48%)
2 SUPPLIES							
Chemicals		5,000	10,158	5,000	10,000	5,000	100.00%
Materials & Supplies		22,000	36,971	40,000	40,000		
Furniture & Fixtures							
TOTAL - CATEGORY 2:		27,000	47,129	45,000	50,000	5,000	11.11%
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water							
Purchased Power							
Utilities General							
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training							
Contract Services			19,442	2,500	2,500		
In Lieu of Taxes							
Interdepartmental Expenditures							
Transportation							
Miscellaneous Expenses			230	200	200		
TOTAL - CATEGORY 3:			19,672	2,700	2,700		
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		188,300	220,287	214,700	218,900	4,200	1.96%

Notes about the 2009 Budget Request

Contract Services

Includes the following contracts

Vendor	Amount	Description
Heritage	2,500	Sample Testing
Total	2,500	

Department: MONROE WTP Fund: ALL UTILITIES		2007 Budget	2007 Actual	2008 Budget	2009 Request	\$ Change	% Change
1 PERSONNEL SERVICES			FTE:	12.800	12.800		
Salaries & Wages							
Salaries & Wages - Employee		532,600	541,878	551,000	572,500	21,500	3.90%
Salaries & Wages - Officers & Directors							
Employee Benefits							
FICA							
Pensions & Benefits							
TOTAL - CATEGORY 1:		532,600	541,878	551,000	572,500	21,500	3.90%
2 SUPPLIES							
Chemicals		340,000	436,970	480,000	440,000	-40,000	(8.33%)
Materials & Supplies		66,000	110,543	70,000	70,000		
Furniture & Fixtures		1,000	9,907	1,000	1,000		
TOTAL - CATEGORY 2:		407,000	557,421	551,000	511,000	-40,000	(7.26%)
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance							
Utility Services							
Purchased Water		182,000	203,097	175,000	210,000	35,000	20.00%
Purchased Power		488,000	668,728	585,000	643,500	58,500	10.00%
Utilities General		25,000	30,740	30,000	30,000		
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training		3,000	914	5,000	10,000	5,000	100.00%
Contract Services			4,481				
In Lieu of Taxes							
Interdepartmental Expenditures							
Transportation		16,000	24,971	17,000	18,700	1,700	10.00%
Miscellaneous Expenses			1,970	2,500	2,500		
TOTAL - CATEGORY 3:		714,000	934,901	814,500	914,700	100,200	12.30%
4 CAPITAL OUTLAYS							
Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		1,653,600	2,034,200	1,916,500	1,998,200	81,700	4.26%

Department: TRANSMISSION & DISTRIBUTION Fund: ALL UTILITIES		2007 Budget	2007 Actual	2008 Budget	2009 Request	\$ Change	% Change
1 PERSONNEL SERVICES							
	FTE:			57.700	58.700		
	Salaries & Wages						
	Salaries & Wages - Employee	2,045,100	2,082,629	2,127,000	2,150,200	23,200	1.09%
	Salaries & Wages - Officers & Directors						
	Employee Benefits						
	FICA						
	Pensions & Benefits						
	TOTAL - CATEGORY 1:	2,045,100	2,082,629	2,127,000	2,150,200	23,200	1.09%
2 SUPPLIES							
	Chemicals						
	Materials & Supplies	568,800	959,011	572,400	850,000	277,600	48.50%
	Furniture & Fixtures	4,000	34,954	4,000	4,000		
	TOTAL - CATEGORY 2:	572,800	993,965	576,400	854,000	277,600	48.16%
3 OTHER SERVICES & CHARGES							
	Insurance						
	Liability Insurance						
	Utility Services						
	Purchased Water						
	Purchased Power	246,200	321,993	292,900	322,200	29,300	10.00%
	Utilities General	4,900	10,345	10,000	10,000		
	Other Services & Charges						
	Contracted Labor						
	Sludge Removal						
	Training	3,000	16,614	5,000	5,000		
	Contract Services						
	In Lieu of Taxes						
	Interdepartmental Expenditures						
	Transportation	257,000	300,345	257,000	282,700	25,700	10.00%
	Miscellaneous Expenses	4,900	11,649	4,200	4,200		
	TOTAL - CATEGORY 3:	516,000	660,946	569,100	624,100	55,000	9.66%
4 CAPITAL OUTLAYS							
	Equipment						
	TOTAL - CATEGORY 4:						
TOTAL - ALL CATEGORIES:		3,133,900	3,737,540	3,272,500	3,628,300	355,800	10.87%

Notes about the 2009 Budget Request

Now includes the following departments:

- 71 Transmission & Distribution
- 72 Booster Stations
- 73 Lift Stations
- 75 Meters
- 95 Communications

Department: STORMWATER Fund: ALL UTILITIES		2007 Budget	2007 Actual	2008 Budget	2009 Request	\$ Change	% Change
1 PERSONNEL SERVICES		FTE:		9.000	9.000		
Salaries & Wages							
Salaries & Wages - Employee		276,700	314,969	336,000	339,500	3,500	1.04%
Salaries & Wages - Officers & Directors							
Employee Benefits							
FICA		21,168		25,704	25,972	268	1.04%
Pensions & Benefits		30,362	53,012	37,280	46,135	8,855	23.75%
TOTAL - CATEGORY 1:		328,229	367,981	398,984	411,607	12,623	3.16%
2 SUPPLIES							
Chemicals							
Materials & Supplies		88,000	134,149	103,000	130,000	27,000	26.21%
Furniture & Fixtures		6,000	3,679	4,000	4,000		
TOTAL - CATEGORY 2:		94,000	137,828	107,000	134,000	27,000	25.23%
3 OTHER SERVICES & CHARGES							
Insurance							
Liability Insurance		28,000	33,810	29,400	30,900	1,500	5.10%
Utility Services							
Purchased Water							
Purchased Power							
Utilities General							
Other Services & Charges							
Contracted Labor							
Sludge Removal							
Training			537				
Contract Services		15,000	948				
In Lieu of Taxes							
Interdepartmental Expenditures							
Transportation			14,552		15,000	15,000	
Miscellaneous Expenses		100	-14	100	100		
TOTAL - CATEGORY 3:		43,100	49,833	29,500	46,000	16,500	55.93%
4 CAPITAL OUTLAYS							
Equipment		149,500					
TOTAL - CATEGORY 4:		149,500					
TOTAL - ALL CATEGORIES:		614,829	555,643	535,484	591,607	56,123	10.48%

Notes about the 2009 Budget Request

Pensions & Benefits

PERF contributions have increased by 0.25% of gross payroll

Liability Insurance

Increased 5% over 2008

WATER DEBT SERVICE	2007 Budget	2007 Actual	2008 Budget	2009 Request	\$ Change	% Change
REVENUE BONDS						
2003 Refunding Revenue Bonds						
Principal	1,005,000	1,005,000	1,040,000	365,000	-675,000	(64.90%)
Interest	245,007	245,007	219,756	194,869	-24,888	(11.33%)
2006 Revenue Bonds						
Principal	175,000	175,000	180,000	190,000	10,000	
Interest	239,479	239,479	232,627	225,513	-7,114	
TOTAL - CATEGORY 1:	1,664,486	1,664,486	1,672,383	975,382	-697,001	(41.68%)
SRF LOANS						
2000 Loan						
Principal	2,000	2,000	2,000	764,000	762,000	38100.00%
Interest	314,316	314,316	314,259	308,720	-5,539	(1.76%)
2003 Series A Loan						
Principal	176,000	176,000	182,000	188,000	6,000	3.30%
Interest	118,750	118,750	112,893	106,838	-6,056	(5.36%)
2003 Series B Loan						
Principal	309,000	309,000	319,000	329,000	10,000	3.13%
Interest	242,996	242,996	232,716	222,107	-10,610	(4.56%)
TOTAL - CATEGORY 2:	1,163,062	1,163,062	1,162,868	1,918,664	755,796	64.99%
CAPITAL LEASES						
2000 Energy Savings Contract						
Principal	30,213	30,213	31,913	16,624	-15,289	(47.91%)
Interest	3,956	3,956	2,256	461	-1,795	(79.56%)
TOTAL - CATEGORY 3:	34,169	34,169	34,169	17,085	-17,085	(50.00%)
NOTES PAYABLE						
Russell Road Utility Acquisition						
Principal	19,076	19,076	19,952	15,564	-4,388	(21.99%)
Interest	2,066	2,066	1,190	293	-897	(75.39%)
TOTAL - CATEGORY 4:	21,142	21,142	21,142	15,857	-5,286	(25.00%)
TOTAL - ALL CATEGORIES:	2,882,859	2,882,859	2,890,562	2,926,987	36,425	1.26%

See page next page for Debt Requirement clarifications (CB-29)

Clarification of Water Debt Service

Revenue Bonds

The 2003 Bond Issue is due to be paid off in 2020.

The outstanding principal on 1/1/09 will be: \$ 4,805,000

The 2006 Bond Issue is due to be paid off in 2027.

The outstanding principal on 1/1/09 will be: \$4,965,000

SRF Loans

The 2000 Loan is due to be paid off in 2021.

The outstanding principal on 1/1/09 will be: \$ 10,835,000

The 2003 Series A Loan is due to be paid off in 2023.

The outstanding principal on 1/1/09 will be: \$ 3,284,000

The 2003 Series B Loan is due to be paid off in 2025

The outstanding principal on 1/1/09 will be: \$ 6,812,000

Capital Leases

The 2000 Energy Savings Contract is due to be paid off in 2009.

The outstanding principal on 1/1/09 will be: \$ 16,624

Notes Payable

The Russell Road Utility Acquisition is due to be paid off in 2009.

The outstanding principal on 1/1/09 will be: \$ 15,564

Total Outstanding Debt

As of 1/1/09 the total outstanding principal will be: \$ 30,733,188

WASTEWATER DEBT SERVICE	2007 Budget	2007 Actual	2008 Budget	2009 Request	\$ Change	% Change
REVENUE BONDS						
1999 Revenue Bonds						
Principal	104,500	104,500	110,000	<u>112,750</u>	2,750	2.50%
Interest	196,114	196,114	191,150	<u>185,925</u>	-5,225	(2.73%)
2003 Refunding Revenue Bonds						
Principal	585,000	585,000	605,000	<u>625,000</u>	20,000	3.31%
Interest	715,532	715,532	697,983	<u>676,808</u>	-21,175	(3.03%)
2006 Revenue Bonds Series A-1						
Principal						
Interest	249,487	249,487	249,487	<u>249,487</u>		
2006 Revenue Bonds Series A-2						
Principal	265,000	265,000	275,000	<u>285,000</u>	10,000	3.64%
Interest	181,115	181,115	165,401	<u>149,093</u>	-16,308	(9.86%)
TOTAL - CATEGORY 1:	2,296,748	2,296,748	2,294,019	2,284,062	-9,957	(0.43%)
SRF LOANS						
2000 Series A Loan						
Principal	181,000	181,000	185,000	<u>191,000</u>	6,000	3.24%
Interest	86,391	86,391	81,142	<u>75,777</u>	-5,365	(6.61%)
2000 Series B Loan						
Principal	433,000	433,000	443,000	<u>458,000</u>	15,000	3.39%
Interest	207,495	207,495	194,938	<u>182,091</u>	-12,847	(6.59%)
2000 Series C Loan						
Principal	204,000	204,000	210,000	<u>216,000</u>	6,000	2.86%
Interest	100,572	100,572	94,656	<u>88,566</u>	-6,090	(6.43%)
2004 Series A Loan						
Principal	214,000	214,000	221,000	<u>228,000</u>	7,000	
Interest	192,434	192,434	185,072	<u>177,470</u>	-7,602	(4.11%)
2006 Revenue Bonds Series B						
Principal	127,812	127,812	132,068	<u>136,466</u>	4,398	
Interest	118,282	118,282	114,025	<u>109,628</u>	-4,398	
2006 Revenue Bonds Series C						
Principal	262,245	262,245	270,978	<u>280,001</u>	9,023	
Interest	242,690	242,690	233,958	<u>224,394</u>	-9,564	
TOTAL - CATEGORY 2:	2,369,921	2,369,921	2,365,837	2,367,393	1,556	0.07%
CAPITAL LEASES						
2000 Energy Savings Contract						
Principal	8,611	8,611	9,095	<u>4,738</u>	-4,357	(47.91%)
Interest	1,127	1,127	643	<u>131</u>	-512	(79.56%)
2003 Energy Savings Contract						
Principal	228,707	224,322	233,167	<u>242,349</u>	9,182	3.94%
Interest	62,431	66,806	57,972	<u>48,789</u>	-9,182	(15.84%)
TOTAL - CATEGORY 3:	300,876	300,866	300,876	296,007	-4,869	(1.62%)
TOTAL - ALL CATEGORIES:	4,967,545	4,967,535	4,960,733	4,947,462	-13,271	(0.27%)

See next page for Debt Requirement clarifications (CB-31)

Clarification of Wastewater Debt Service

Revenue Bonds

The 1999 bond issue is due to be paid off in 2029.
The outstanding principal on 1/1/09 will be: \$ 3,657,500

The 2003 bond issue is due to be paid off in 2025.
The outstanding principal on 1/1/09 will be: \$ 14,655,000

The 2006 Revenue Bonds Series A-1 bond issue is due to be paid off in 2027.
The outstanding principal on 1/1/09 will be: \$ 5,240,000

The 2006 Revenue Bonds Series A-2 bond issue is due to be paid off in 2017.
The outstanding principal on 1/1/09 will be: \$ 2,310,000

SRF Loans

The 2000 Series A Loan is due to be paid off in 2021.
The outstanding principal on 1/1/09 will be: \$ 2,613,000

The 2000 Series B Loan is due to be paid off in 2021.
The outstanding principal on 1/1/09 will be: \$ 6,279,000

The 2000 Series C Loan is due to be paid off in 2021.
The outstanding principal on 1/1/09 will be: \$ 3,054,000

The 2004 Series A Loan is due to be paid off in 2025.
The outstanding principal on 1/1/09 will be: \$ 5,159,000

The 2006 Revenue Bonds Series B is due to be paid off in 2027.
The outstanding principal on 1/1/09 will be: \$ 3,292,120

The 2006 Revenue Bonds Series C is due to be paid off in 2027.
The outstanding principal on 1/1/09 will be: \$ 6,754,777

Capital Leases

The 2000 Energy Savings Contract is due to be paid off in 2009.
The outstanding principal on 1/1/09 will be: \$ 4,738

The 2003 Energy Savings Contract is due to be paid off in 2013.
The outstanding principal on 1/1/09 will be: \$ 1,311,014

Total Outstanding Debt

As of 1/1/09 the total outstanding principal will be: \$ 54,330,149

STORMWATER DEBT SERVICE	2007 Budget	2007 Actual	2008 Budget	2009 Request	\$ Change	% Change
REVENUE BONDS						
1999 Revenue Bonds						
Principal	85,500	85,500	90,000	<u>92,250</u>	2,250	2.50%
Interest	160,456	160,456	156,395	<u>152,120</u>	-4,275	(2.73%)
TOTAL - ALL CATEGORIES:	245,956	245,956	246,395	244,370	-2,025	(0.82%)

See next page for Debt Requirement clarifications (CB-33)

Clarification of Stormwater Debt Service

Revenue Bonds

The 1999 bond issue is due to be paid off in 2029.

The outstanding principal on 1/1/09 will be: \$ 2,992,500

Total Outstanding Debt

As of 1/1/08 the total outstanding principal will be: \$ 2,992,500

**WATER SYSTEM
2009 EXTENSIONS & REPLACEMENTS BUDGET**

Monroe Water Treatment Plant Expansion	\$550,000	Phase 1, Engineering Services (Part 2 of 2)
Southeast Water System Improvement Project	\$510,000	Phase 1, Engineering Services (Part 2 of 2)
Monroe Water Treatment Plant Equipment Repair/Replacements	\$72,000	Repair/Replace motors and filters.
Service Trucks	\$50,000	Replacements for worn out trucks in meter services.
Capital Project Contingency	\$1,055,191	
Total	\$2,237,191	

**WASTEWATER SYSTEM
2009 EXTENSIONS & REPLACEMENTS BUDGET**

Combination Sewer Cleaner	\$250,000	To replace old cleaner used as a trade in.
Capital Project Contingency	\$193,070	
Total	\$443,070	

**STORMWATER SYSTEM
2009 EXTENSIONS & REPLACEMENTS BUDGET**

Neighborhood Side Walk Project	\$125,000	Stormwater infrastructure Projects.
Capital Project Contingency	\$318,070	
Total	\$443,070	

WATER BUDGET OVERVIEW	2007 Budget	2007 Actual	2008 Budget	2009 Budget	\$ Change	% Change
CASH ON HAND - BEGINNING						
60 Day Reserve for O&M	N/A	1,115,294	1,001,766	1,028,854	27,088	2.70%
Available Fund Balance	N/A	1,382,185	1,845,601	1,818,513	(27,088)	(1.47%)
TOTAL - CASH ON HAND	-	2,497,479	2,847,366	2,847,366	-	
TOTAL REVENUE						
Revenue	11,115,000	11,001,386	11,115,000	11,337,300	222,300	2.00%
TOTAL - REVENUE	11,115,000	11,001,386	11,115,000	11,337,300	222,300	2.00%
TOTAL EXPENSES						
Operation & Maintenance	5,658,389	6,691,763	6,010,593	6,173,123	162,530	2.70%
Debt Service	2,882,859	2,882,859	2,890,562	2,926,987	36,425	1.26%
Extensions & Replacements	3,945,246	1,076,876	2,213,845	2,237,191	23,346	1.05%
TOTAL - EXPENSES	12,486,493	10,651,498	11,115,000	11,337,300	222,300	2.00%
CASH ON HAND - ENDING						
60 Day Reserve for O&M	N/A	1,115,294	1,001,766	1,028,854	27,088	2.70%
Available Fund Balance	N/A	1,732,073	1,845,601	1,818,513	(27,088)	(1.47%)
TOTAL - CASH ON HAND	-	2,847,366	2,847,366	2,847,366	-	
TOTAL - NET GAIN (LOSS):	N/A	349,888	-	-	N/A	N/A

Notes about the Total Budget Overview

60 Day Reserve for O&M

CUD's Bond Covenants require the department to maintain cash reserves equal to 60 days of operating expenses. This line is calculated by dividing the total Operations & Maintenance budget by six.

Please refer to the pages CB-12, CB-28, and CB-34 respectively for detail about the Revenue, Debt Requirements, and Extensions & Replacements budgets

Department: WATER TOTAL O&M Fund: UTILITIES (09)		2007 Budget	2007 Actual	2008 Budget	2009 Request	\$ Change	% Change
1 PERSONNEL SERVICES			FTE:	56.180	56.980		
Salaries & Wages							
601 Salaries & Wages - Employee		2,177,700	2,197,679	2,260,000	2,328,500	68,500	3.03%
603 Salaries & Wages - Officers & Direct		73,300	75,039	75,500	78,100	2,600	3.44%
Employee Benefits							
408 FICA		172,202	162,838	178,666	184,105	5,439	3.04%
604 Pensions & Benefits		537,368	689,769	565,228	632,858	67,631	11.97%
TOTAL - CATEGORY 1:		2,960,569	3,125,325	3,079,393	3,223,563	144,170	4.68%
2 SUPPLIES							
618 Chemicals		342,000	440,764	482,000	444,000	-38,000	(7.88%)
620 Materials & Supplies		475,200	847,719	478,080	490,920	12,840	2.69%
621 Furniture & Fixtures		18,600	79,137	20,560	20,560		
TOTAL - CATEGORY 2:		835,800	1,367,620	980,640	955,480	-25,160	(2.57%)
3 OTHER SERVICES & CHARGES							
Insurance							
657 Liability Insurance		148,000	136,405	155,400	163,200	7,800	5.02%
Utility Services							
610 Purchased Water		182,000	203,097	175,000	210,000	35,000	20.00%
615 Purchased Power		685,000	937,485	825,500	786,880	-38,620	(4.68%)
617 Utilities General		45,280	68,165	55,600	57,400	1,800	3.24%
Other Services & Charges							
416 Contracted Labor							
622 Training		13,040	21,645	13,400	14,400	1,000	7.46%
631 Contract Services		194,320	123,448	101,160	95,160	-6,000	(5.93%)
637 In Lieu of Taxes		146,000	204,787	153,300	161,000	7,700	5.02%
637 Interdepartmental Expenditures		294,000	290,275	308,700	324,160	15,460	5.01%
650 Transportation		132,640	137,203	133,640	147,020	13,380	10.01%
675 Miscellaneous Expenses		21,740	76,307	28,860	34,860	6,000	20.79%
TOTAL - CATEGORY 3:		1,862,020	2,198,818	1,950,560	1,994,080	43,520	2.23%
4 CAPITAL OUTLAYS							
340 Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		5,658,389	6,691,763	6,010,593	6,173,123	162,530	2.70%

Department: ALL DEPARTMENTS											
Fund: UTILITIES (09)											
	11	12	21	22	23	24	31	51	61	71	Total
1 PERSONNEL SERVICES											
Salaries & Wages											
601 Salaries & Wages - Employee	98,100		176,700	95,000	65,000	56,900	337,700	66,500	572,500	860,100	2,328,500
603 Salaries & Wages - Officers & Directr	66,100	12,000									78,100
Employee Benefits											
408 FICA		184,105									184,105
604 Pensions & Benefits		632,858									632,858
TOTAL - CATEGORY 1:	164,200	828,963	176,700	95,000	65,000	56,900	337,700	66,500	572,500	860,100	3,223,563
2 SUPPLIES											
618 Chemicals								4,000	440,000		444,000
620 Materials & Supplies	3,400	10,000	800	800	1,920	40,000	8,000	16,000	70,000	340,000	490,920
621 Furniture & Fixtures	1,600	2,400	1,480	200	1,920	4,360	6,000		1,000	1,600	20,560
TOTAL - CATEGORY 2:	5,000	12,400	2,280	1,000	3,840	44,360	14,000	20,000	511,000	341,600	955,480
3 OTHER SERVICES & CHARGES											
Insurance											
657 Liability Insurance		163,200									163,200
Utility Services											
610 Purchased Water									210,000		210,000
615 Purchased Power	2,500	12,000							643,500	128,880	786,880
617 Utilities General	2,000	18,000		200	200		2,000		30,000	5,000	57,400
Other Services & Charges											
416 Contracted Labor											
622 Training			400				2,000		10,000	2,000	14,400
631 Contract Services	20,960		15,600				57,600	1,000			95,160
637 In Lieu of Taxes		161,000									161,000
637 Interdepartmental Expenditures		324,160									324,160
650 Transportation	5,280	440		1,160			8,360		18,700	113,080	147,020
675 Miscellaneous Expenses	8,000	8,000	600	40	200	12,000	1,160	80	2,500	2,280	34,860
TOTAL - CATEGORY 3:	38,740	686,800	16,600	1,400	400	12,000	71,120	1,080	914,700	251,240	1,994,080
4 CAPITAL OUTLAYS											
340 Equipment											
TOTAL - CATEGORY 4:											
TOTAL - ALL CATEGORIES:	207,940	1,528,163	195,580	97,400	69,240	113,260	422,820	87,580	1,998,200	1,452,940	6,173,123

Guide To Accounting Codes

Director	11	Blucher Poole WWTP	41
General (USB)	12	Dillman Road WWTP	42
Accounting	21	Laboratory	51
Purchasing	22	Monroe WTP	61
Customer Relations	23	Transmission & Distribution	71
Billings & Collections	24	Stormwater	81
Engineering	31		

Department: WATER DIRECTOR Fund: UTILITIES (09-11)		2007 Budget	2007 Actual	2008 Budget	2009 Request	\$ Change	% Change
1 PERSONNEL SERVICES		FTE:		3.200	2.800		
Salaries & Wages							
601 Salaries & Wages - Employee		87,400	91,401	99,500	98,100	-1,400	(1.41%)
603 Salaries & Wages - Officers & Direct		61,000	63,136	63,500	66,100	2,600	4.09%
Employee Benefits							
408 FICA							
604 Pensions & Benefits							
TOTAL - CATEGORY 1:		148,400	154,537	163,000	164,200	1,200	0.74%
2 SUPPLIES							
618 Chemicals							
620 Materials & Supplies		4,400	3,286	3,400	3,400		
621 Furniture & Fixtures		2,000	3,981	1,600	1,600		
TOTAL - CATEGORY 2:		6,400	7,267	5,000	5,000		
3 OTHER SERVICES & CHARGES							
Insurance							
657 Liability Insurance							
Utility Services							
610 Purchased Water							
615 Purchased Power		5,700	828	2,500	2,500		
617 Utilities General		1,100	2,332	2,000	2,000		
Other Services & Charges							
416 Contracted Labor							
622 Training		4,000	1,347	4,000		-4,000	(100.00%)
631 Contract Services		77,600	23,538	20,960	20,960		
637 In Lieu of Taxes							
637 Interdepartmental Expenditures							
650 Transportation		4,800	5,742	4,800	5,280	480	10.00%
675 Miscellaneous Expenses		8,000	23,740	8,000	8,000		
TOTAL - CATEGORY 3:		101,200	57,527	42,260	38,740	-3,520	(8.33%)
4 CAPITAL OUTLAYS							
340 Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		256,000	219,330	210,260	207,940	-2,320	(1.10%)

Notes about the 2009 Budget Request

Contract Services

Includes the following contracts

Vendor	Amount	Description
Baker & Daniels LLP	10,000	Legal Counsel
Bingham McHale LLP	10,000	Legal Counsel
Crowe Chizek and Company LLC	10,000	Financial Consulting
Indiana University	2,400	Two Service Corp intern
Mallor Clendening Grodner & Bohrer	20,000	Legal Counsel ***
Total	52,400	

*** Related to PCB litigation and Agreed Order implementation

Department: WATER GENERAL (USB) Fund: UTILITIES (09-12)		2007 Budget	2007 Actual	2008 Budget	2009 Request	\$ Change	% Change
1 PERSONNEL SERVICES			FTE:	.000	.000		
Salaries & Wages							
601 Salaries & Wages - Employee							
603 Salaries & Wages - Officers & Directr		12,300	11,903	12,000	12,000		
Employee Benefits							
408 FICA		172,202	162,838	178,666	184,105	5,439	3.04%
604 Pensions & Benefits		537,368	689,769	565,228	632,858	67,631	11.97%
TOTAL - CATEGORY 1:		721,869	864,510	755,893	828,963	73,070	9.67%
2 SUPPLIES							
618 Chemicals							
620 Materials & Supplies		10,000	29,046	10,000	10,000		
621 Furniture & Fixtures		2,400	33,658	2,400	2,400		
TOTAL - CATEGORY 2:		12,400	62,704	12,400	12,400		
3 OTHER SERVICES & CHARGES							
Insurance							
657 Liability Insurance		148,000	136,405	155,400	163,200	7,800	5.02%
Utility Services							
610 Purchased Water							
615 Purchased Power		8,000	14,310	8,000	12,000	4,000	50.00%
617 Utilities General		16,600	27,432	16,600	18,000	1,400	8.43%
Other Services & Charges							
416 Contracted Labor							
622 Training							
631 Contract Services		49,920	56,858				
637 In Lieu of Taxes		146,000	204,787	153,300	161,000	7,700	5.02%
637 Interdepartmental Expenditures		294,000	290,275	308,700	324,160	15,460	5.01%
650 Transportation		400	795	400	440	40	10.00%
675 Miscellaneous Expenses		4,800	18,595	8,000	8,000		
TOTAL - CATEGORY 3:		667,720	749,458	650,400	686,800	36,400	5.60%
4 CAPITAL OUTLAYS							
340 Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		1,401,989	1,676,671	1,418,693	1,528,163	109,470	7.72%

Notes about the 2009 Budget Request

Pensions & Benefits

PERF contributions have increased by 0.25% of gross payroll

Liability Insurance

Increased 5% over 2008

In Lieu of Taxes

Increased 5% over 2008

Interdepartmental Expenditures

Increased 5% over 2008

Miscellaneous Expenses

Includes \$20,000 for the CAP Assistance Program

Department: WATER ACCOUNTING		2007	2007	2008	2009	\$	%
Fund: UTILITIES (09-21)		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	3.600	3.600		
Salaries & Wages							
601 Salaries & Wages - Employee		165,600	171,784	172,500	176,700	4,200	2.43%
603 Salaries & Wages - Officers & Director							
Employee Benefits							
408 FICA							
604 Pensions & Benefits							
TOTAL - CATEGORY 1:		165,600	171,784	172,500	176,700	4,200	2.43%
2 SUPPLIES							
618 Chemicals							
620 Materials & Supplies		640	1,303	800	800		
621 Furniture & Fixtures		1,200	2,424	1,480	1,480		
TOTAL - CATEGORY 2:		1,840	3,727	2,280	2,280		
3 OTHER SERVICES & CHARGES							
Insurance							
657 Liability Insurance							
Utility Services							
610 Purchased Water							
615 Purchased Power							
617 Utilities General							
Other Services & Charges							
416 Contracted Labor							
622 Training		1,200	124	400	400		
631 Contract Services		9,200	29,545	9,200	15,600	6,400	69.57%
637 In Lieu of Taxes							
637 Interdepartmental Expenditures							
650 Transportation							
675 Miscellaneous Expenses		40	754	600	600		
TOTAL - CATEGORY 3:		10,440	30,422	10,200	16,600	6,400	62.75%
4 CAPITAL OUTLAYS							
340 Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		177,880	205,933	184,980	195,580	10,600	5.73%

Notes about the 2009 Budget Request

Contract Services

Includes the following contracts

Vendor	Amount	Description
State of Indiana	23,000	Audit Expenses
TSC	16,000	Software Maintenance
Total	39,000	

Department: WATER PURCHASING Fund: UTILITIES (09-22)		2007 Budget	2007 Actual	2008 Budget	2009 Request	\$ Change	% Change
1 PERSONNEL SERVICES			FTE:	2.400	2.400		
Salaries & Wages							
601 Salaries & Wages - Employee		89,100	84,865	91,500	95,000	3,500	3.83%
603 Salaries & Wages - Officers & Director							
Employee Benefits							
408 FICA							
604 Pensions & Benefits							
TOTAL - CATEGORY 1:		89,100	84,865	91,500	95,000	3,500	3.83%
2 SUPPLIES							
618 Chemicals							
620 Materials & Supplies		800	1,839	800	800		
621 Furniture & Fixtures		200	1,351	200	200		
TOTAL - CATEGORY 2:		1,000	3,189	1,000	1,000		
3 OTHER SERVICES & CHARGES							
Insurance							
657 Liability Insurance							
Utility Services							
610 Purchased Water							
615 Purchased Power							
617 Utilities General			176		200	200	
Other Services & Charges							
416 Contracted Labor							
622 Training		40					
631 Contract Services							
637 In Lieu of Taxes							
637 Interdepartmental Expenditures							
650 Transportation		1,040	2,383	1,040	1,160	120	11.54%
675 Miscellaneous Expenses		40	145	40	40		
TOTAL - CATEGORY 3:		1,120	2,704	1,080	1,400	320	29.63%
4 CAPITAL OUTLAYS							
340 Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		91,220	90,758	93,580	97,400	3,820	4.08%

Department: WATER CUSTOMER RELATIONS		2007	2007	2008	2009	\$	%
Fund: UTILITIES (09-23)		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	1.600	2.000		
Salaries & Wages							
601 Salaries & Wages - Employee		55,600	50,088	62,000	65,000	3,000	4.84%
603 Salaries & Wages - Officers & Director							
Employee Benefits							
408 FICA							
604 Pensions & Benefits							
TOTAL - CATEGORY 1:		55,600	50,088	62,000	65,000	3,000	4.84%
2 SUPPLIES							
618 Chemicals							
620 Materials & Supplies		5,600	1,623	1,920	1,920		
621 Furniture & Fixtures		4,000	1,531	1,920	1,920		
TOTAL - CATEGORY 2:		9,600	3,153	3,840	3,840		
3 OTHER SERVICES & CHARGES							
Insurance							
657 Liability Insurance							
Utility Services							
610 Purchased Water							
615 Purchased Power							
617 Utilities General			112		200	200	
Other Services & Charges							
416 Contracted Labor							
622 Training							
631 Contract Services							
637 In Lieu of Taxes							
637 Interdepartmental Expenditures							
650 Transportation							
675 Miscellaneous Expenses		40	277	200	200		
TOTAL - CATEGORY 3:		40	389	200	400	200	100.00%
4 CAPITAL OUTLAYS							
340 Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		65,240	53,631	66,040	69,240	3,200	4.85%

Department: WATER BILLINGS & COLLECTIONS		2007	2007	2008	2009	\$	%
Fund: UTILITIES (09-24)		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	1.600	1.600		
Salaries & Wages							
601 Salaries & Wages - Employee		53,900	52,841	55,000	56,900	1,900	3.45%
603 Salaries & Wages - Officers & Director							
Employee Benefits							
408 FICA							
604 Pensions & Benefits							
TOTAL - CATEGORY 1:		53,900	52,841	55,000	56,900	1,900	3.45%
2 SUPPLIES							
618 Chemicals							
620 Materials & Supplies		44,000	51,968	40,000	40,000		
621 Furniture & Fixtures		200	4,428	4,360	4,360		
TOTAL - CATEGORY 2:		44,200	56,396	44,360	44,360		
3 OTHER SERVICES & CHARGES							
Insurance							
657 Liability Insurance							
Utility Services							
610 Purchased Water							
615 Purchased Power							
617 Utilities General							
Other Services & Charges							
416 Contracted Labor							
622 Training							
631 Contract Services		15,600		12,400		-12,400	(100.00%)
637 In Lieu of Taxes							
637 Interdepartmental Expenditures							
650 Transportation							
675 Miscellaneous Expenses		5,760	9,565	6,000	12,000	6,000	100.00%
TOTAL - CATEGORY 3:		21,360	9,565	18,400	12,000	-6,400	(34.78%)
4 CAPITAL OUTLAYS							
340 Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		119,460	118,802	117,760	113,260	-4,500	(3.82%)

Department: WATER ENGINEERING		2007	2007	2008	2009	\$	%
Fund: UTILITIES (09-31)		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	6.500	6.900		
Salaries & Wages							
601 Salaries & Wages - Employee		310,100	299,508	310,500	337,700	27,200	8.76%
603 Salaries & Wages - Officers & Director							
Employee Benefits							
408 FICA							
604 Pensions & Benefits							
TOTAL - CATEGORY 1:		310,100	299,508	310,500	337,700	27,200	8.76%
2 SUPPLIES							
618 Chemicals							
620 Materials & Supplies		10,400	7,269	8,000	8,000		
621 Furniture & Fixtures		6,000	7,660	6,000	6,000		
TOTAL - CATEGORY 2:		16,400	14,929	14,000	14,000		
3 OTHER SERVICES & CHARGES							
Insurance							
657 Liability Insurance							
Utility Services							
610 Purchased Water							
615 Purchased Power							
617 Utilities General		680	1,572	2,000	2,000		
Other Services & Charges							
416 Contracted Labor							
622 Training		3,600	4,021	2,000	2,000		
631 Contract Services		42,000		57,600	57,600		
637 In Lieu of Taxes							
637 Interdepartmental Expenditures							
650 Transportation		7,600	9,594	7,600	8,360	760	10.00%
675 Miscellaneous Expenses		80	11,335	1,160	1,160		
TOTAL - CATEGORY 3:		53,960	26,522	70,360	71,120	760	1.08%
4 CAPITAL OUTLAYS							
340 Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		380,460	340,959	394,860	422,820	27,960	7.08%

Notes about the 2009 Budget Request

Contract Services

Includes the following contracts

Vendor	Amount	Description
ADS Environmental Services Inc.	124,000	Flow meter tracking
Black & Veatch	10,000	Engineering services
Beam Longest and Neff	10,000	Engineering services
Total	144,000	

Department: WATER LABORATORY Fund: UTILITIES (09-51)		2007 Budget	2007 Actual	2008 Budget	2009 Request	\$ Change	% Change
1 PERSONNEL SERVICES			FTE: 1.400	1.400			
Salaries & Wages							
601 Salaries & Wages - Employee		64,500	61,395	67,000	66,500	-500	(0.75%)
603 Salaries & Wages - Officers & Director							
Employee Benefits							
408 FICA							
604 Pensions & Benefits							
TOTAL - CATEGORY 1:		64,500	61,395	67,000	66,500	-500	(0.75%)
2 SUPPLIES							
618 Chemicals		2,000	3,794	2,000	4,000	2,000	100.00%
620 Materials & Supplies		8,800	22,813	16,000	16,000		
621 Furniture & Fixtures							
TOTAL - CATEGORY 2:		10,800	26,607	18,000	20,000	2,000	11.11%
3 OTHER SERVICES & CHARGES							
Insurance							
657 Liability Insurance							
Utility Services							
610 Purchased Water							
615 Purchased Power							
617 Utilities General							
Other Services & Charges							
416 Contracted Labor							
622 Training							
631 Contract Services			9,026	1,000	1,000		
637 In Lieu of Taxes							
637 Interdepartmental Expenditures							
650 Transportation							
675 Miscellaneous Expenses			221	80	80		
TOTAL - CATEGORY 3:			9,247	1,080	1,080		
4 CAPITAL OUTLAYS							
340 Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		75,300	97,248	86,080	87,580	1,500	1.74%

Notes about the 2009 Budget Request

Contract Services

Includes the following contracts

Vendor	Amount	Description
Heritage	2,500	Sample Testing
Total	2,500	

Department: WATER MONROE TREATMENT Fund: UTILITIES (09-61)		2007 Budget	2007 Actual	2008 Budget	2009 Request	\$ Change	% Change
1 PERSONNEL SERVICES			FTE:	12.800	12.800		
Salaries & Wages							
601 Salaries & Wages - Employee		532,600	541,878	551,000	572,500	21,500	3.90%
603 Salaries & Wages - Officers & Director							
Employee Benefits							
408 FICA							
604 Pensions & Benefits							
TOTAL - CATEGORY 1:		532,600	541,878	551,000	572,500	21,500	3.90%
2 SUPPLIES							
618 Chemicals		340,000	436,970	480,000	440,000	-40,000	(8.33%)
620 Materials & Supplies		66,000	110,543	70,000	70,000		
621 Furniture & Fixtures		1,000	9,907	1,000	1,000		
TOTAL - CATEGORY 2:		407,000	557,421	551,000	511,000	-40,000	(7.26%)
3 OTHER SERVICES & CHARGES							
Insurance							
657 Liability Insurance							
Utility Services							
610 Purchased Water		182,000	203,097	175,000	210,000	35,000	20.00%
615 Purchased Power		488,000	668,728	585,000	643,500	58,500	10.00%
617 Utilities General		25,000	30,740	30,000	30,000		
Other Services & Charges							
416 Contracted Labor							
622 Training		3,000	914	5,000	10,000	5,000	100.00%
631 Contract Services			4,481				
637 In Lieu of Taxes							
637 Interdepartmental Expenditures							
650 Transportation		16,000	24,971	17,000	18,700	1,700	10.00%
675 Miscellaneous Expenses			1,970	2,500	2,500		
TOTAL - CATEGORY 3:		714,000	934,901	814,500	914,700	100,200	12.30%
4 CAPITAL OUTLAYS							
340 Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		1,653,600	2,034,200	1,916,500	1,998,200	81,700	4.26%

Department: WATER T & D		2007	2007	2008	2009	\$	%
Fund: UTILITIES (09-71)		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	23.080	23.480		
Salaries & Wages							
601 Salaries & Wages - Employee		818,900	843,920	851,000	860,100	9,100	1.07%
603 Salaries & Wages - Officers & Directr							
Employee Benefits							
408 FICA							
604 Pensions & Benefits							
TOTAL - CATEGORY 1:		818,900	843,920	851,000	851,000		
2 SUPPLIES							
618 Chemicals							
620 Materials & Supplies		324,560	618,030	327,160	340,000	12,840	3.92%
621 Furniture & Fixtures		1,600	14,198	1,600	1,600		
TOTAL - CATEGORY 2:		326,160	632,228	328,760	328,760		
3 OTHER SERVICES & CHARGES							
Insurance							
657 Liability Insurance							
Utility Services							
610 Purchased Water							
615 Purchased Power		183,300	253,620	230,000	128,880	-101,120	
617 Utilities General		1,900	5,802	5,000	5,000		
Other Services & Charges							
416 Contracted Labor							
622 Training		1,200	15,239	2,000	2,000		
631 Contract Services							
637 In Lieu of Taxes							
637 Interdepartmental Expenditures							
650 Transportation		102,800	93,717	102,800	113,080	10,280	10.00%
675 Miscellaneous Expenses		2,980	9,704	2,280	2,280		
TOTAL - CATEGORY 3:		292,180	378,082	342,080	342,080		
4 CAPITAL OUTLAYS							
340 Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		1,437,240	1,854,230	1,521,840	1,521,840		

Notes about the 2009 Budget Request

Now includes the following departments:

- 71 Transmission & Distribution
- 72 Booster Stations
- 73 Lift Stations
- 75 Meters
- 95 Communications

WASTEWATER BUDGET OVERVIEW	2007 Budget	2007 Actual	2008 Budget	2009 Budget	\$ Change	% Change
CASH ON HAND - BEGINNING						
60 Day Reserve for O&M	N/A	1,479,581	1,422,699	1,552,643	129,945	9.13%
Available Fund Balance	N/A	1,490,397	397,267	83,416	(313,851)	(79.00%)
TOTAL - CASH ON HAND	-	2,969,978	1,819,966	1,636,060	(183,906)	(10.10%)
TOTAL REVENUE						
Revenue	14,225,000	13,465,732	14,225,000	14,509,500	284,500	2.00%
TOTAL - REVENUE	14,225,000	13,465,732	14,225,000	14,509,500	284,500	2.00%
TOTAL EXPENSES						
Operation & Maintenance	8,468,189	8,877,487	8,536,192	9,315,860	779,669	9.13%
Debt Service	4,967,545	4,967,535	4,960,733	4,947,462	(13,271)	(0.27%)
Extensions & Replacements	1,329,698	770,722	911,981	443,070	(468,911)	(51.42%)
TOTAL - EXPENSES	14,765,431	14,615,744	14,408,906	14,706,393	297,487	2.06%
CASH ON HAND - ENDING						
60 Day Reserve for O&M	N/A	1,479,581	1,422,699	1,552,643	129,945	9.13%
Available Fund Balance	N/A	340,384	213,361	(113,476)	(326,837)	(153.18%)
TOTAL - CASH ON HAND	-	1,819,966	1,636,060	1,439,167	(196,893)	(12.03%)
TOTAL - NET GAIN (LOSS):	N/A	(1,150,012)	(183,906)	(196,893)	N/A	N/A

Notes about the Total Budget Overview

60 Day Reserve for O&M

CUD's Bond Covenants require the department to maintain cash reserves equal to 60 days of operating expenses. This line is calculated by dividing the total Operations & Maintenance budget by six.

Please refer to the pages CB-12, CB-30, and CB-34 respectively for detail about the Revenue, Debt Requirements, and Extensions & Replacements budgets

Department: WASTEWATER TOTAL O&M Fund: UTILITIES (10)		2007 Budget	2007 Actual	2008 Budget	2009 Request	\$ Change	% Change
1 PERSONNEL SERVICES	FTE:			97.070	99.270		
Salaries & Wages							
701 Salaries & Wages - Employee		3,911,400	3,849,884	4,027,500	4,153,700	126,200	3.13%
703 Salaries & Wages - Officers & Directors		110,100	112,557	113,500	117,100	3,600	3.17%
Employee Benefits							
408 FICA		307,645	305,532	316,787	326,716	9,930	3.13%
704 Pensions & Benefits		872,164	982,052	914,805	1,035,204	120,399	13.16%
TOTAL - CATEGORY 1:		5,201,309	5,250,025	5,372,592	5,632,720	260,129	4.84%
2 SUPPLIES							
718 Chemicals		93,000	174,055	174,000	177,000	3,000	1.72%
720 Materials & Supplies		628,200	801,210	705,120	939,880	234,760	33.29%
721 Furniture & Fixtures		28,000	108,164	30,940	30,940		
TOTAL - CATEGORY 2:		749,200	1,083,429	910,060	1,147,820	237,760	26.13%
3 OTHER SERVICES & CHARGES							
Insurance							
757 Liability Insurance		222,000	208,951	233,100	244,800	11,700	5.02%
Utility Services							
715 Purchased Power		562,900	766,595	643,700	837,020	193,320	30.03%
717 Utilities General		111,820	191,986	134,900	147,300	12,400	9.19%
Other Services & Charges							
416 Contracted Labor							
711 Sludge Removal		350,000	19,297	25,000	25,000		
722 Training		21,060	18,408	32,600	36,600	4,000	12.27%
731 Contract Services		302,980	295,479	194,740	185,740	-9,000	(4.62%)
737 In Lieu of Taxes		219,000	202,312	229,950	241,500	11,550	5.02%
737 Interdepartmental Expenditures		441,000	435,413	463,050	486,240	23,190	5.01%
750 Transportation		255,960	332,849	255,960	281,580	25,620	10.01%
775 Miscellaneous Expenses		30,960	72,743	40,540	49,540	9,000	22.20%
TOTAL - CATEGORY 3:		2,517,680	2,544,034	2,253,540	2,535,320	281,780	12.50%
4 CAPITAL OUTLAYS							
390 Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		8,468,189	8,877,487	8,536,192	9,315,860	779,669	9.13%

Department: ALL DEPARTMENTS												
Fund: UTILITIES (10)	11	12	21	22	23	24	31	41	42	51	71	Total
1 PERSONNEL SERVICES												
Salaries & Wages												
701 Salaries & Wages - Employee	190,500		265,000	142,500	97,500	85,300	506,600	630,000	846,500	99,700	1,290,100	4,153,700
703 Salaries & Wages - Officers & Direct	99,100	18,000										117,100
Employee Benefits												
408 FICA		326,716										326,716
704 Pensions & Benefits		1,035,204										1,035,204
TOTAL - CATEGORY 1:	289,600	1,379,920	265,000	142,500	97,500	85,300	506,600	630,000	846,500	99,700	1,290,100	5,632,720
2 SUPPLIES												
718 Chemicals								31,000	140,000	6,000		177,000
720 Materials & Supplies	3,600	15,000	1,200	1,200	2,880	60,000	12,000	130,000	180,000	24,000	510,000	939,880
721 Furniture & Fixtures	2,400	3,600	2,220	300	2,880	6,540	9,000	600	1,000		2,400	30,940
TOTAL - CATEGORY 2:	6,000	18,600	3,420	1,500	5,760	66,540	21,000	161,600	321,000	30,000	512,400	1,147,820
3 OTHER SERVICES & CHARGES												
Insurance												
757 Liability Insurance		244,800										244,800
Utility Services												
715 Purchased Power		18,000						174,700	451,000		193,320	837,020
717 Utilities General	700	27,000		300	300		3,000	80,000	31,000		5,000	147,300
Other Services & Charges												
416 Contracted Labor												
711 Sludge Removal								5,000	20,000			25,000
722 Training			600				3,000	15,000	15,000		3,000	36,600
731 Contract Services	31,440		23,400				86,400	13,000	30,000	1,500		185,740
737 In Lieu of Taxes		241,500										241,500
737 Interdepartmental Expenditures		486,240										486,240
750 Transportation	7,920	660		1,740			12,540	27,500	61,600		169,620	281,580
775 Miscellaneous Expenses	12,000	12,000	900	60	300	18,000	1,740	1,000	1,500	120	1,920	49,540
TOTAL - CATEGORY 3:	52,060	1,030,200	24,900	2,100	600	18,000	106,680	316,200	610,100	1,620	372,860	2,535,320
4 CAPITAL OUTLAYS												
390 Equipment												
TOTAL - CATEGORY 4:												
TOTAL - ALL CATEGORIES:	347,660	2,428,720	293,320	146,100	103,860	169,840	634,280	1,107,800	1,777,600	131,320	2,175,360	9,315,860

Guide To Accounting Codes

Director	11	Blucher Poole WWTP	41
General (USB)	12	Dillman Road WWTP	42
Accounting	21	Laboratory	51
Purchasing	22	Monroe WTP	61
Customer Relations	23	Transmission & Distribution	71
Billings & Collections	24	Stormwater	81
Engineering	31		

Department: WASTEWATER DIRECTOR		2007	2007	2008	2009	\$	%
Fund: UTILITIES (10-11)		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	4.800	5.200		
Salaries & Wages							
701 Salaries & Wages - Employee		171,200	172,332	190,000	190,500	500	0.26%
703 Salaries & Wages - Officers & Directr		91,600	94,703	95,500	99,100	3,600	3.77%
Employee Benefits							
408 FICA							
704 Pensions & Benefits							
TOTAL - CATEGORY 1:		262,800	267,036	285,500	289,600	4,100	1.44%
2 SUPPLIES							
718 Chemicals							
720 Materials & Supplies		3,600	2,377	3,600	3,600		
721 Furniture & Fixtures		3,000	5,787	2,400	2,400		
TOTAL - CATEGORY 2:		6,600	8,163	6,000	6,000		
3 OTHER SERVICES & CHARGES							
Insurance							
757 Liability Insurance							
Utility Services							
715 Purchased Power			215				
717 Utilities General			697		700	700	
Other Services & Charges							
416 Contracted Labor							
711 Sludge Removal							
722 Training		6,000	8,670	6,000		-6,000	(100.00%)
731 Contract Services		116,400	33,548	31,440	31,440		
737 In Lieu of Taxes							
737 Interdepartmental Expenditures							
750 Transportation		7,200	8,544	7,200	7,920	720	10.00%
775 Miscellaneous Expenses		12,000	1,440	12,000	12,000		
TOTAL - CATEGORY 3:		141,600	53,115	56,640	52,060	-4,580	(8.09%)
4 CAPITAL OUTLAYS							
390 Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		411,000	328,314	348,140	347,660	-480	(0.14%)

Notes about the 2009 Budget Request

Contract Services

Includes the following contracts

Vendor	Amount	Description
Baker & Daniels LLP	10,000	Legal Counsel
Bingham McHale LLP	10,000	Legal Counsel
Crowe Chizek and Company LLC	10,000	Financial Consulting
Indiana University	2,400	Two Service Corp intern
Mallor Clendening Grodner & Bohrer	20,000	Legal Counsel ***
Total	52,400	

*** Related to PCB litigation and Agreed Order implementation

Department: WASTEWATER GENERAL (USB) Fund: UTILITIES (10-12)		2007 Budget	2007 Actual	2008 Budget	2009 Request	\$ Change	% Change
1 PERSONNEL SERVICES	FTE:			.000	.000		
Salaries & Wages							
701 Salaries & Wages - Employee							
703 Salaries & Wages - Officers & Directors		18,500	17,854	18,000	18,000		
Employee Benefits							
408 FICA		307,645	305,532	316,787	326,716	9,930	3.13%
704 Pensions & Benefits		872,164	982,052	914,805	1,035,204	120,399	13.16%
TOTAL - CATEGORY 1:		1,198,309	1,305,437	1,249,592	1,379,920	130,329	10.43%
2 SUPPLIES							
718 Chemicals							
720 Materials & Supplies		15,000	40,333	15,000	15,000		
721 Furniture & Fixtures		3,600	48,865	3,600	3,600		
TOTAL - CATEGORY 2:		18,600	89,198	18,600	18,600		
3 OTHER SERVICES & CHARGES							
Insurance							
757 Liability Insurance		222,000	208,951	233,100	244,800	11,700	5.02%
Utility Services							
715 Purchased Power		12,000	21,465	12,000	18,000	6,000	50.00%
717 Utilities General		24,900	39,720	24,900	27,000	2,100	8.43%
Other Services & Charges							
416 Contracted Labor							
711 Sludge Removal							
722 Training							
731 Contract Services		74,880	85,287				
737 In Lieu of Taxes		219,000	202,312	229,950	241,500	11,550	5.02%
737 Interdepartmental Expenditures		441,000	435,413	463,050	486,240	23,190	5.01%
750 Transportation		600	1,193	600	660	60	10.00%
775 Miscellaneous Expenses		7,200	24,432	12,000	12,000		
TOTAL - CATEGORY 3:		1,001,580	1,018,773	975,600	1,030,200	54,600	5.60%
4 CAPITAL OUTLAYS							
390 Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		2,218,489	2,413,408	2,243,792	2,428,720	184,929	8.24%

Notes about the 2009 Budget Request

Pensions & Benefits

PERF contributions have increased by 0.25% of gross payroll

Liability Insurance

Increased 5% over 2008

In Lieu of Taxes

Increased 5% over 2008

Interdepartmental Expenditures

Increased 5% over 2008

Miscellaneous Expenses

Includes \$20,000 for the CAP Assistance Program

Department: WASTEWATER ACCOUNTING		2007	2007	2008	2009	\$	%
Fund: UTILITIES (10-21)		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	5.400	5.400		
Salaries & Wages							
701 Salaries & Wages - Employee		248,500	257,676	259,000	265,000	6,000	2.32%
703 Salaries & Wages - Officers & Director							
Employee Benefits							
408 FICA							
704 Pensions & Benefits							
TOTAL - CATEGORY 1:		248,500	257,676	259,000	265,000	6,000	2.32%
2 SUPPLIES							
718 Chemicals							
720 Materials & Supplies		960	1,910	1,200	1,200		
721 Furniture & Fixtures		1,800	3,635	2,220	2,220		
TOTAL - CATEGORY 2:		2,760	5,546	3,420	3,420		
3 OTHER SERVICES & CHARGES							
Insurance							
757 Liability Insurance							
Utility Services							
715 Purchased Power							
717 Utilities General							
Other Services & Charges							
416 Contracted Labor							
711 Sludge Removal							
722 Training		1,800	185	600	600		
731 Contract Services		13,800	20,861	13,800	23,400	9,600	69.57%
737 In Lieu of Taxes							
737 Interdepartmental Expenditures							
750 Transportation							
775 Miscellaneous Expenses		60	1,146	900	900		
TOTAL - CATEGORY 3:		15,660	22,192	15,300	24,900	9,600	62.75%
4 CAPITAL OUTLAYS							
390 Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		266,920	285,414	277,720	293,320	15,600	5.62%

Notes about the 2009 Budget Request

Contract Services

Includes the following contracts

Vendor	Amount	Description
State of Indiana	23,000	Audit Expenses
TSC	16,000	Software Maintenance
Total	39,000	

Department: WASTEWATER PURCHASING		2007	2007	2008	2009	\$	%
Fund: UTILITIES (10-22)		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	3.600	3.600		
Salaries & Wages							
701 Salaries & Wages - Employee		133,700	127,297	137,000	142,500	5,500	4.01%
703 Salaries & Wages - Officers & Director							
Employee Benefits							
408 FICA							
704 Pensions & Benefits							
TOTAL - CATEGORY 1:		133,700	127,297	137,000	142,500	5,500	4.01%
2 SUPPLIES							
718 Chemicals							
720 Materials & Supplies		1,200	2,758	1,200	1,200		
721 Furniture & Fixtures		300	2,026	300	300		
TOTAL - CATEGORY 2:		1,500	4,784	1,500	1,500		
3 OTHER SERVICES & CHARGES							
Insurance							
757 Liability Insurance							
Utility Services							
715 Purchased Power							
717 Utilities General			263		300	300	
Other Services & Charges							
416 Contracted Labor							
711 Sludge Removal							
722 Training		60					
731 Contract Services							
737 In Lieu of Taxes							
737 Interdepartmental Expenditures							
750 Transportation		1,560	2,994	1,560	1,740	180	11.54%
775 Miscellaneous Expenses		60	18	60	60		
TOTAL - CATEGORY 3:		1,680	3,276	1,620	2,100	480	29.63%
4 CAPITAL OUTLAYS							
390 Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		136,880	135,357	140,120	146,100	5,980	4.27%

Department: WASTEWATER CUST. RELATIONS		2007	2007	2008	2009	\$	%
Fund: UTILITIES (10-23)		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	2.400	3.000		
Salaries & Wages							
701 Salaries & Wages - Employee		83,400	75,133	93,000	97,500	4,500	4.84%
703 Salaries & Wages - Officers & Director							
Employee Benefits							
408 FICA							
704 Pensions & Benefits							
TOTAL - CATEGORY 1:		83,400	75,133	93,000	97,500	4,500	4.84%
2 SUPPLIES							
718 Chemicals							
720 Materials & Supplies		8,400	2,434	2,880	2,880		
721 Furniture & Fixtures		6,000	2,296	2,880	2,880		
TOTAL - CATEGORY 2:		14,400	4,730	5,760	5,760		
3 OTHER SERVICES & CHARGES							
Insurance							
757 Liability Insurance							
Utility Services							
715 Purchased Power							
717 Utilities General			168		300	300	
Other Services & Charges							
416 Contracted Labor							
711 Sludge Removal							
722 Training							
731 Contract Services							
737 In Lieu of Taxes							
737 Interdepartmental Expenditures							
750 Transportation							
775 Miscellaneous Expenses		60	416	300	300		
TOTAL - CATEGORY 3:		60	584	300	600	300	100.00%
4 CAPITAL OUTLAYS							
390 Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		97,860	80,447	99,060	103,860	4,800	4.85%

Department: WASTEWATER BILLINGS & COLLE		2007	2007	2008	2009	\$	%
Fund: UTILITIES (10-24)		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	2.400	2.400		
Salaries & Wages							
701 Salaries & Wages - Employee		80,800	79,262	82,500	85,300	2,800	3.39%
703 Salaries & Wages - Officers & Director							
Employee Benefits							
408 FICA							
704 Pensions & Benefits							
TOTAL - CATEGORY 1:		80,800	79,262	82,500	85,300	2,800	3.39%
2 SUPPLIES							
718 Chemicals							
720 Materials & Supplies		66,000	77,952	60,000	60,000		
721 Furniture & Fixtures		300	6,641	6,540	6,540		
TOTAL - CATEGORY 2:		66,300	84,594	66,540	66,540		
3 OTHER SERVICES & CHARGES							
Insurance							
757 Liability Insurance							
Utility Services							
715 Purchased Power							
717 Utilities General							
Other Services & Charges							
416 Contracted Labor							
711 Sludge Removal							
722 Training							
731 Contract Services		23,400		18,600		-18,600	(100.00%)
737 In Lieu of Taxes							
737 Interdepartmental Expenditures							
750 Transportation							
775 Miscellaneous Expenses		8,640	19,441	9,000	18,000	9,000	100.00%
TOTAL - CATEGORY 3:		32,040	19,441	27,600	18,000	-9,600	(34.78%)
4 CAPITAL OUTLAYS							
390 Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		179,140	183,296	176,640	169,840	-6,800	(3.85%)

Department: WASTEWATER ENGINEERING		2007	2007	2008	2009	\$	%
Fund: UTILITIES (10-31)		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	9.750	10.350		
Salaries & Wages							
701 Salaries & Wages - Employee		465,100	452,349	465,500	506,600	41,100	8.83%
703 Salaries & Wages - Officers & Director							
Employee Benefits							
408 FICA							
704 Pensions & Benefits							
TOTAL - CATEGORY 1:		465,100	452,349	465,500	506,600	41,100	8.83%
2 SUPPLIES							
718 Chemicals							
720 Materials & Supplies		15,600	10,388	12,000	12,000		
721 Furniture & Fixtures		9,000	11,491	9,000	9,000		
TOTAL - CATEGORY 2:		24,600	21,878	21,000	21,000		
3 OTHER SERVICES & CHARGES							
Insurance							
757 Liability Insurance							
Utility Services							
715 Purchased Power							
717 Utilities General		1,020	4,640	3,000	3,000		
Other Services & Charges							
416 Contracted Labor							
711 Sludge Removal							
722 Training		5,400	3,392	3,000	3,000		
731 Contract Services		63,000	109,630	86,400	86,400		
737 In Lieu of Taxes							
737 Interdepartmental Expenditures							
750 Transportation		11,400	14,391	11,400	12,540	1,140	10.00%
775 Miscellaneous Expenses		120	16,994	1,740	1,740		
TOTAL - CATEGORY 3:		80,940	149,047	105,540	106,680	1,140	1.08%
4 CAPITAL OUTLAYS							
390 Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		570,640	623,274	592,040	634,280	42,240	7.13%

Notes about the 2009 Budget Request

Contract Services

Includes the following contracts

Vendor	Amount	Description
ADS Environmental Services Inc.	124,000	Flow meter tracking
Black & Veatch	10,000	Engineering services
Beam Longest and Neff	10,000	Engineering services
Total	144,000	

Department: WASTEWATER BLUCHER POOLE Fund: UTILITIES (10-41)		2007 Budget	2007 Actual	2008 Budget	2009 Request	\$ Change	% Change
1 PERSONNEL SERVICES			FTE:	14.000	14.000		
Salaries & Wages							
701 Salaries & Wages - Employee		581,400	529,969	606,500	630,000	23,500	3.87%
703 Salaries & Wages - Officers & Director							
Employee Benefits							
408 FICA							
704 Pensions & Benefits							
TOTAL - CATEGORY 1:		581,400	529,969	606,500	630,000	23,500	3.87%
2 SUPPLIES							
718 Chemicals		20,000	29,723	31,000	31,000		
720 Materials & Supplies		85,000	129,794	150,000	130,000	-20,000	(13.33%)
721 Furniture & Fixtures		600	3,126	600	600		
TOTAL - CATEGORY 2:		105,600	162,643	181,600	161,600	-20,000	(11.01%)
3 OTHER SERVICES & CHARGES							
Insurance							
757 Liability Insurance							
Utility Services							
715 Purchased Power		126,000	220,017	158,800	174,700	15,900	10.01%
717 Utilities General		51,900	105,643	71,000	80,000	9,000	12.68%
Other Services & Charges,							
416 Contracted Labor							
711 Sludge Removal		150,000	4,386	5,000	5,000		
722 Training		3,000	792	15,000	15,000		
731 Contract Services		6,500	12,135	13,000	13,000		
737 In Lieu of Taxes							
737 Interdepartmental Expenditures							
750 Transportation		25,000	29,587	25,000	27,500	2,500	10.00%
775 Miscellaneous Expenses		400	1,329	1,000	1,000		
TOTAL - CATEGORY 3:		362,800	373,889	288,800	316,200	27,400	9.49%
4 CAPITAL OUTLAYS							
390 Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		1,049,800	1,066,502	1,076,900	1,107,800	30,900	2.87%

Notes about the 2009 Budget Request

Training

Includes half of the LMC Training Budget

Contract Services

Includes the following contracts

Vendor	Amount	Description
Commonwealth Inc.	8,000	Effluent testing
Environmental Laboratories Inc.	5,000	Effluent testing
Total	13,000	

Department: WASTEWATER DILLMAN ROAD		2007	2007	2008	2009	\$	%
Fund: UTILITIES (10-42)		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	18.000	18.000		
Salaries & Wages							
701 Salaries & Wages - Employee		824,300	825,065	818,000	846,500	28,500	3.48%
703 Salaries & Wages - Officers & Director							
Employee Benefits							
408 FICA							
704 Pensions & Benefits							
TOTAL - CATEGORY 1:		824,300	825,065	818,000	846,500	28,500	3.48%
2 SUPPLIES							
718 Chemicals		70,000	137,967	140,000	140,000		
720 Materials & Supplies		175,000	178,127	190,000	180,000	-10,000	(5.26%)
721 Furniture & Fixtures		1,000	3,540	1,000	1,000		
TOTAL - CATEGORY 2:		246,000	319,634	331,000	321,000	-10,000	(3.02%)
3 OTHER SERVICES & CHARGES							
Insurance							
757 Liability Insurance							
Utility Services							
715 Purchased Power		362,000	456,524	410,000	451,000	41,000	10.00%
717 Utilities General		31,000	36,312	31,000	31,000		
Other Services & Charges							
416 Contracted Labor							
711 Sludge Removal		200,000	14,911	20,000	20,000		
722 Training		3,000	3,994	5,000	15,000	10,000	200.00%
731 Contract Services		5,000	23,602	30,000	30,000		
737 In Lieu of Taxes							
737 Interdepartmental Expenditures							
750 Transportation		56,000	69,512	56,000	61,600	5,600	10.00%
775 Miscellaneous Expenses		500	5,572	1,500	1,500		
TOTAL - CATEGORY 3:		657,500	610,427	553,500	610,100	56,600	10.23%
4 CAPITAL OUTLAYS							
390 Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		1,727,800	1,755,126	1,702,500	1,777,600	75,100	4.41%

Notes about the 2009 Budget Request

Training

Includes half of the LMC Training Budget

Contract Services

Includes the following contracts

Vendor	Amount	Description
Commonwealth Inc.	12,000	Effluent testing
Environmental Laboratories Inc.	18,000	Effluent testing
Total	30,000	

Department: WASTEWATER LABORATORY		2007	2007	2008	2009	\$	%
Fund: UTILITIES (10-51)		Budget	Actual	Budget	Request	Change	Change
1 PERSONNEL SERVICES			FTE:	2.100	2.100		
Salaries & Wages							
701 Salaries & Wages - Employee		96,800	92,091	100,000	99,700	-300	(0.30%)
703 Salaries & Wages - Officers & Director							
Employee Benefits							
408 FICA							
704 Pensions & Benefits							
TOTAL - CATEGORY 1:		96,800	92,091	100,000	99,700	-300	(0.30%)
2 SUPPLIES							
718 Chemicals		3,000	6,364	3,000	6,000	3,000	100.00%
720 Materials & Supplies		13,200	14,157	24,000	24,000		
721 Furniture & Fixtures							
TOTAL - CATEGORY 2:		16,200	20,522	27,000	30,000	3,000	11.11%
3 OTHER SERVICES & CHARGES							
Insurance							
757 Liability Insurance							
Utility Services							
715 Purchased Power							
717 Utilities General							
Other Services & Charges							
416 Contracted Labor							
711 Sludge Removal							
722 Training							
731 Contract Services			10,416	1,500	1,500		
737 In Lieu of Taxes							
737 Interdepartmental Expenditures							
750 Transportation							
775 Miscellaneous Expenses			9	120	120		
TOTAL - CATEGORY 3:			10,425	1,620	1,620		
4 CAPITAL OUTLAYS							
390 Equipment							
TOTAL - CATEGORY 4:							
TOTAL - ALL CATEGORIES:		113,000	123,038	128,620	131,320	2,700	2.10%

Notes about the 2009 Budget Request

Contract Services

Includes the following contracts

Vendor	Amount	Description
Heritage	2,500	Sample Testing
Total	2,500	